S 5455-2

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1983

DIVISION OF TAXATION
50 Barrack Street
Trenton, New Jersey 08646

Field Offices

Sea Girt Branch Office
2100 Highway 35, Suite C
Sea Girt, N.J. 08750

Cherry Hill Branch Office
11 Ormond Avenue
Cherry Hill, N.J. 08002

Randolph Branch Office
121 Cedar Grove Rd.
Randolph, N.J. 07869

Atlantic City Office
1546 Atlantic Avenue
Atlantic City, N.J. 08401

Newark Branch Office
1100 Raymond Blvd., Room 103
Newark, N.J. 07102

Fair Lawn Branch Office
22-08 Route 208 South
Fair Lawn, N.J. 07410

Vineland Branch Office
80 South Main Road Suite 112
Vineland, N.J. 08360

Somerville Branch Office
205 West Main Street, Box 315
Somerville, N.J. 08876

STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY
Kenneth R. Biederman, *State Treasurer*

DIVISION OF TAXATION
John R. Baldwin, *Director*

PROCESSING AND ADMINISTRATION
COLLECTION AND ADMINISTRATION
Richard D. Gardiner, *Superintendent*

LOCAL PROPERTY AND PUBLIC UTILITY
Samuel Temkin, *Superintendent*
John Raney, *Assistant Superintendent*

AUDIT
Vincent A. Caretta, *Superintendent*

RESEARCH AND STATISTICS
James W. Conover, *Assistant Chief*

TRANSFER INHERITANCE TAX
William R. Mulholland, *Superintendent*

SPECIAL PROCEDURES AND INVESTIGATIONS
J. Robert Murphy, *Assistant Director*

SPECIAL PROCEDURES
Morris A. Compton, *Chief*

INVESTIGATIONS
Thomas D. Gavin, *Chief*

TAX COUNSELORS
Jack Silverstein, *Chief*

LETTER OF TRANSMITTAL

To the Hon. Thomas H. Kean, Governor of the State of New Jersey, and the Legislature of the State of New Jersey.

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ended June 30, 1983. The Report contains detailed description of Division organization and activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Tax Court, County and State Abstracts of Ratables, and State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

REVENUES

Tax collections for fiscal year ending June 30, 1983 attained a new high of $5.6 billion, an increase of $507.2 million or 9.9% over tax collections of the previous year. The main ingredients of the increase were the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 1. In addition to Gross Income Tax of $1.4 billion, they reflect Sales Tax of $1.6 billion, Corporation Tax of $749.3 million and Motor Fuels Tax of $282.3 million. It should be further noted that the local property tax levy totaled $4.8 billion.

EMERGENCY TRANSPORTATION TAX DECLARED UNCONSTITUTIONAL

The New Jersey Supreme Court on June 8, 1983, held that the New Jersey Emergency Transportation Tax (N.J.S.A. 54:8A-1 et seq.) unconstitutionally violated the Privileges and Immunities Clause of the United States Constitution. The Court held that the State of New Jersey, without compelling administrative reason, discriminates against New York residents in their pursuit of a livelihood. The tax will remain in force for income earned on or before December 31, 1983, in order to give the State of New Jersey enough time to devise alternative means of funding the projects for which ETT money would have been spent, and all revenues collected through that time will be considered lawfully owing because these moneys were collected under a presumptively valid statute and because the plaintiffs suffered no financial harm.

SALES RATE INCREASED TO 6%—CERTAIN PRODUCT CATEGORIES EXEMPTED

The New Jersey Sales and Use Tax rate was increased from 5% to 6% effective January 3, 1983 under P.L. 1982, C.227. This legislation also authorized Sales Tax exemption for the following product categories effective July 1, 1983:

—Household soap or soap products, detergents, household cleaners or cleaning agents purchased for household use, such as bleaches, cleansers, detergents (laundry and dish), glass and and tile cleaners, hand soaps (bar, liquid, powdered), oven cleaners, spot removers and soap pads;

—Disposable paper products, such as paper towels, paper napkins, toilet tissue, facial tissue, diapers, paper plates and paper cups purchased for household use;

—Over-the-counter drugs and medicines recommended and generally sold for the relief of pain, ailments, distresses or disorders of the human body, such as allergy relief products, analgesics, antacids, cold prescriptions, lozenges, cough preparations, fungicides, insect bite and sting preparations, laxatives and lip balms.

CORPORATION BUSINESS TAX ACT

Regulated investment companies are exempted from the Corporation Business Tax Act under the provisions of P.L. 1983, C.75. These companies are instead required to pay a set annual fee of $250.

OTHER SIGNIFICANT LEGISLATION

The Gross Income Tax rate schedule was amended by P.L. 1982 C.229 to impose the tax at 3.5% on taxable income in excess of $50,000. The Local Budget Cap Law was extended (P.L. 1982, C.225), and the basis for the cap was changed from 5% to the Implicit Price Deflator for State and Local Government purchases of goods and services (P.L. 1983, C.49). P.L. 1983, C.JR-3 established a Local Property Tax Study Commission.

Under the provisions of P.L. 1983, C.3, cigarette distributors are enabled to purchase revenue stamps by securing an irrevocable letter of credit issued by a State or federally chartered bank. Public Utilities were exempted from paying Franchise and Gross receipts (for cogeneration of electricity. Effective July 1, 1983 the New Jersey cigarette surtax increased from 5¢ to 6¢ under P.L. 1982, C.40.

STATISTICS OF INCOME

For the first time, this Division's *Statistics of Income* publication includes data on part year resident, nonresident (except Emergency Transportation Taxpayers) and fiduciary tax returns. This state now maintains and annually publishes the most complete income tax data base in the nation and a more complete data base than that of the Internal Revenue Service. These numbers will become progressively more useful to demographers and transportation planners as an indication of in-migration and out-migration patterns of this State.

AUDIT AND ENFORCEMENT RESULTS

Some tangible results of our audit and enforcement program follow:

Collections of overdue tax liabilities primarily involving criminal and civil proceedings increased $3.8 million; from $31.8 million in 1982 to $35.6 million in 1983.

Office Audit assessments totaled $47.7 million.

Field Audit assessments amounted to $48.6 million, an average assessment per auditor of $415,282.

Audit Selection Activity produced $11.4 million, an increase of $5.5 million from fiscal year 1982.

Out-of-State audit program assessments were approximately $8.3 million during fiscal year 1983.

STATE TAX DIRECTOR SIDNEY GLASER RETIRES

After 36½ years in New Jersey State government, State Tax Director Sidney Glaser retired effective March 1, 1983. Mr. Glaser began his career in government as a Legal Analyst in the Division of Taxation in September 1946. He subsequently served as Revenue Analyst, Assistant to the Director, and Assistant Director before his appointment as Acting Director in 1969 and his confirmation as Director in April 1971.

A LOOK TO THE FUTURE—TULIPS

Over the next 18 months the Taxation Unremitted Liability Inventory Plotting System (TULIPS) will be put into place. This system will interface with the Division's current mechanized systems and will streamline and standardize day-to-day procedures, improve the quality and availability of information used to manage compliance enforcement activities thereby improving the productivity of these activities, and result in higher quality service.

TULIPS will be designed around the ADABAS data base management system to permit the Division to automatically control, update, inquire and monitor the status of any taxpayer's case.

RECOMMENDATIONS

Testifying before the Joint Appropriations Committee of the Legislature last Spring, the State Treasurer expressed concern over projected State expenditure patterns as they relate to projected revenue growth. Those projections suggest a recurring failure of revenue growth to match the growth of expenditures. We share the view that both sides of the equation should be analyzed in depth by a bi-partisan citizen commission, or alternatively, multiple commissions created simultaneously. By virtue of the Division of Taxation's mission, it is predictable that our principal concerns focus on tax policy issues.

The State has been without a tax policy study since 1972 when Governor William T. Cahill's "Blue Ribbon" Tax Policy Committee submitted their report. The demographics and industrial base of New Jersey have changed substantially in the intervening ten years. We urge that agreement be sought for an appropriate forum in which the states tax structure can be examined free from the pressures of the budget cycle.

Respectfully submitted,

John R. Baldwin
Director
Division of Taxation

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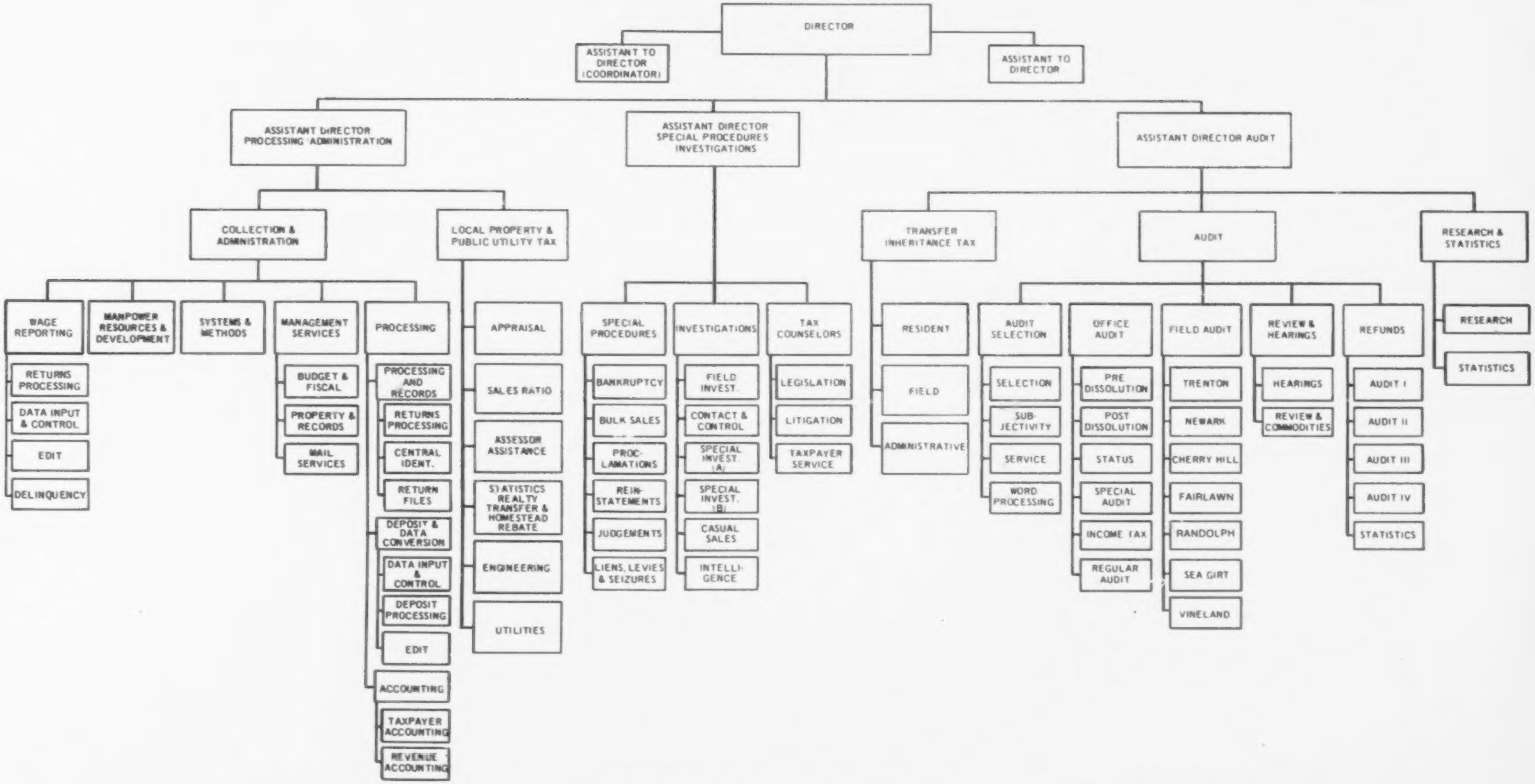
CHART 1

ORGANIZATION CHART DIVISION OF TAXATION


DIRECTOR
ASSISTANT TO DIRECTOR (COORDINATOR)
ASSISTANT TO DIRECTOR
ASSISTANT DIRECTOR PROCESSING ADMINISTRATION
ASSISTANT DIRECTOR SPECIAL PROCEDURES INVESTIGATIONS
ASSISTANT DIRECTOR AUDIT
COLLECTION & ADMINISTRATION
LOCAL PROPERTY & PUBLIC UTILITY TAX
TRANSFER INHERITANCE TAX
AUDIT
RESEARCH & STATISTICS
WAGE REPORTING
MANPOWER RESOURCES & DEVELOPMENT
SYSTEMS & METHODS
MANAGEMENT SERVICES
PROCESSING
RETURNS PROCESSING
DATA INPUT & CONTROL
EDIT
DELINQUENCY
BUDGET & FISCAL
PROPERTY & RECORDS
MAIL SERVICES
PROCESSING AND RECORDS
RETURNS PROCESSING
CENTRAL IDENT.
RETURN FILES
DEPOSIT & DATA CONVERSION
DATA INPUT & CONTROL
DEPOSIT PROCESSING
EDIT
ACCOUNTING
TAXPAYER ACCOUNTING
REVENUE ACCOUNTING
APPRAISAL
SALES RATIO
ASSESSOR ASSISTANCE
STATISTICS REALTY TRANSFER & HOMESTEAD REBATE
ENGINEERING
UTILITIES
SPECIAL PROCEDURES
INVESTIGATIONS
TAX COUNSELORS
BANKRUPTCY
BULK SALES
PROC-LAMATIONS
REIN-STATEMENTS
JUDGEMENTS
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CONTACT & CONTROL
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INTELLI-GENCE
LEGISLATION
LITIGATION
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OFFICE AUDIT
FIELD AUDIT
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CHAPTER I
HISTORY AND SUMMARY

DIVISION HISTORY

The Division of Taxation was established within the Treasury Department in 1948 (C. 92, P.L. 1948) as a part of reorganization following adoption of a new constitution in 1947. This new Division represented a transfer of functions from a State Department of Taxation and Finance established in 1944 (C. 112, P.L. 1944) which replaced a State Tax Department organized in 1931 (C. 336, P.L. 1931).

Antecedents of the State Tax Department were a State Board of Assessors established in 1884 (C. 208, P.L. 1884) and a Board of Equalization of Taxes established in 1905 (C. 67, P.L. 1905). These two Boards were consolidated in 1915 (C. 244, P.L. 1915) forming the State Board of Taxes and Assessment. Establishment of the State Tax Department resulted from a separation of assessment, collection, apportionment and equalization functions from responsibility for hearings and determination of tax appeals. This later function was assigned to a newly organized State Board of Tax Appeals which continued as the Division of Tax Appeals within the Treasury Department. Effective July 1, 1979, the Division of Tax Appeals was replaced by a Tax Court within the judicial system.

The Division is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division reorganized itself along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors (see organization chart):

1. A consolidation of all processing and administration functions including Local Property and Public Utility Tax.

2. A grouping of Audit, Transfer Inheritance and Research and Statistics functions.

3. An expansion of Special Procedures and Investigations, to include Legal and Taxpayer Services.

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales	54:32C-1 et seq.
Atlantic City Luxury	54:32B-24.1 et seq.
Business Personal Property	54:11A-1 et seq.
Cigarette	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth)	54:10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income	54:10E-1 et seq.
Emergency Transportation	54:8A-1 et seq.
Financial Business	54:10B-1 et seq.
Gross Income	54A:1-1 et seq.
Insurance Premiums	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Local Property	54:4-1 et seq.
Motor Fuels	54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise Taxes	54:30A-49 et seq.
Railroad Franchise	54:29A-1 et seq.
Railroad Property	54:29A-1 et seq.
Realty Transfer Fee	46:15-5 et seq.
Sales and Use	54:32B-1 et seq.
Sanitary Landfill	13:1E-100 et seq.
Savings Institution	54:10D-1 et seq.
Spill Compensation	58:10-23.11 et seq.
State Recycling	13:1E-92 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance	54:33-1 et seq.
Estate	54:38-1 et seq.
Wage Reporting Act	54:1-55 et seq.

TAX ADMINISTRATION

Tax administration involves collection activities by State, county, and municipality. As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, pari-mutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compliation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1983 totaled $5.6 billion or 94.1% of all major State Tax collections within and outside the Division. This represented an increase of $507.2 million, or 9.9% over fiscal 1982. The $5.6 billion collected included $850.7 million for payment to local governments for their direct support. This 15.1% of Division collections represented $158.7 million of personal property replacement taxes (save-harmless), $.68 million of financial business taxes, $9.8 million of (Corporation Business Tax) Banking Corporation Taxes, $651.0 million for Public Utility Franchise and Gross Receipts taxes and $30.5 million for local assistance funding. Except for Revenue Sharing and Senior Citizen and Veteran Deductions ($117.1 million), amounts distributed to each county and municipality are shown in Appendix III.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $4.8 billion representing an increase of $353.3 million over the previous year. This compares with $5.6 billion in major State tax collections. State responsibility for tax collections was 54%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (totaling $286.9 million in 1983) to eligible homeowners within each taxing district. It apportions $50 million of general revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($67.1 million in 1983).

TABLE 2
NEW JERSEY STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION		
Major taxes collected during fiscal year ended June 30, 1983 by the Division for State use or distribution to local governments		$5,626.0 million
TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION		
Collections during fiscal year ended June 30, 1983 from Motor Vehicle Fees, Motor Fuels Use Tax, Boxing, T.V. and Wrestling, Pari-Mutuel Racing, and Outdoor Advertising		299.4 million
TAXES ADMINISTERED BY COUNTIES		
Realty Transfer Fee Tax:		
County use	10.6 million	
State use	20.2 million	30.8 million
TAXES ADMINISTERED BY MUNICIPALITIES		
Net General Property taxes (after Veterans and Senior Citizens Deductions) upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during calendar year 1983		4,848.7 million
Total State and Local Taxes		$10,804.9 million

This tabulation does not include lottery earnings, casino gambling tax, and miscellaneous license fees.

CHAPTER II
PROCESSING AND ADMINISTRATION

Processing and Administration Activity is responsible for processing tax returns and forms, deposit of receipts, all administrative functions, Local Property and Public Utility Tax and Wage reporting.

MANAGEMENT SERVICES

Property Management

The Division occupies floor space on seven of the ten floors of the Taxation Building, all three floors of the Mill Hill Processing Center and Annex, eight field offices located in Fair Lawn, Newark, Sea Girt, Atlantic City, Somerville, Cherry Hill, Vineland and Randolph, as well as two warehouses in the City of Trenton. A one-story building on Roebling Avenue is being used by the Wage Reporting Branch.

Budget and Fiscal

Budget activities include planning, preparation, and execution of six separate budgets on an annual basis under the zero-based budget concept. Individual budgets include: Processing/Administration; Special Procedures/Investigations; Audit; Gross Income Tax; Homestead Rebate Program; and Wage Reporting Act.

In addition, this section is responsible for all purchasing and vendor accounts payable for the Division. This includes coordination with the Divisions of Administration, Budget and Accounting, Building and Construction, and Data Processing and Telecommunications, as required and the processing of overtime and incentive payrolls, vendor invoices, travel expenses invoices and all purchasing documents.

Cost of operating the Division during fiscal 1983 approximated .75% of revenue collected.

Mail Services

Mail operations is responsible for proper handling of a large volume of forms, documents, etc. comprising mail services for the entire Division. It also performs mail service for several other state agencies. During 1983, Mail Services processed over 13 million pieces of outgoing mail and over 10 million pieces of incoming mail.

Printing and Supplies

Tax forms used by the Division are designed internally and ordered by the Treasury Department Purchase Bureau in accordance with specifications provided by the Printing and Supplies Unit. Office supplies are ordered, received and distributed from a central stock room.

Records Management

The records management program is designed to store aging records in warehouses at minimum cost in a manner to accomplish retrieval as needed or destruction in accordance with official criteria.

WAGE REPORTING

Set-Off Individual Liability (SOIL)

The SOIL Program was implemented during fiscal 1982. The purpose of this system is to provide State Agencies with another avenue of collecting debts owed by individuals by "setting-off" those debts against Gross Income Tax returns and/or Homestead Rebates which might otherwise be payable to those individuals.

During the calendar year 1982 cycle, 23 State Agencies submitted approximately 140,000 debtor names. Over 30,000 of these people filed requests for Gross Income Tax refunds and/or Homestead Rebates which were intercepted and sent to the appropriate agency. The affected refunds and rebates totalled $3.4 million.

For the calendar year 1983 cycle, agencies have submitted approximately 250,000 debtor names to the SOIL PROGRAM. Based on early projections, the Program is expected to generate at least $7 million in collections this year.

MANPOWER RESOURCES & DEVELOPMENT

Personnel

Although personnel administration and employment records for the Division are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for employees. This includes activities associated with new employments, terminations, transfers, leaves of absence, promotions and retirements.

In-Service Training

A wide variety of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel.

PROCESSING

This Branch is responsible for centralized Division services including tax returns and checks, requests for forms, legal questions, general correspondence regarding taxpayer accounts, application for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer identification, registration, billings, and adjustments to taxpayer accounts.

Returns Processing Section

Returns Processing includes extracting, screening, coding, numbering and distribution to appropriate sections within the Division. It received over 8.5 million pieces of mail during 1983.

More than 95% of all checks received are deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

Tax Source	Mail Receipts 1982	1983
Atlantic City Luxury	—	2,621
Alcoholic Beverage	5,681	6,202
Business Personal Property	109,746	92,584
Cigarette	34,007	43,692
*Corporation Business	371,805	391,287
Emergency Transportation	194,556	196,215
Gross Income:		
Employee—1040 Estimated	569,830	634,088
Employee—1040	3,163,084	3,057,659
Employer—Withholding	1,142,911	1,162,674
Homestead Rebate Applications	1,450,689	1,471,404
Employer Reconcilliations	149,676	148,252
Miscellaneous Mail	249,718	76,783
Motor Fuels	30,003	30,785
Sales and Use	1,168,947	1,081,114
Total	8,640,683	8,395,360

*Includes Corporation Business, Financial Business, Insurance Premiums, Savings Institution, and Bank Stock Taxes.

TABLE 1
MAJOR STATE TAX COLLECTIONS (NET) 1981-1983

	Collections (Fiscal Year)						Percent Changes	
TAX SOURCE	1983	% OF TOTAL	1982	% OF TOTAL	1981	% OF TOTAL	1982-1983	1981-1982
Collected by Division:								
Alcoholic Beverage	$ 59,716,182	1.0%	$ 59,116,343	1.1%	$ 58,918,678	1.2%	+1.0%	+0.3%
Business Personal Property	50,354,406	0.8	58,438,198	1.1	64,531,427	1.3	-13.8	-9.4
Cigarette	214,543,360	3.6	177,445,227	3.3	175,284,573	3.6	+20.9	+1.2
Corporation Business[1]	749,347,049	12.6	840,554,472	15.5	770,298,738	15.7	-10.9	+9.1
CBT Banks	43,244,265	0.7	37,776,799	0.7	33,193,794	0.7	+14.5	+13.8
CBT Financial Businesses	9,457,268	0.2	2,869,943	<0.1	879,218	<0.1	—	—
Corporation Income	207,525	<0.1	135,898	<0.1	122,368	<0.1	+52.7	+11.1
Emergency Transportation[2]	51,942,848	0.9	42,801,252	0.8	41,888,784	0.9	+21.4	+2.2
Financial Business[3]	56,058	<0.1	20,595	<0.1	35,942	<0.1	+172.2	-42.7
Gross Income[4]	1,391,557,103	23.5	1,259,648,715	23.3	1,106,180,290	22.6	+10.5	+13.9
Insurance Premiums[5]	103,217,147	1.7	114,403,823	2.1	97,557,248	2.0	-9.8	+17.3
Miscellaneous Revenues[6]	576,731	<0.1	927,474	<0.1	1,227,589	<0.1	-37.8	-24.4
Motor Fuels	282,347,938	4.8	280,757,150	5.2	278,037,674	5.7	+0.6	+1.0
Public Utility Excise (State Use)	104,879,035	1.8	95,279,980	1.8	81,226,115	1.7	+10.1	+17.3
Public Utility Excise (Mun. Use)	723,937,320	12.2	619,332,368	11.5	500,102,231	10.2	+16.9	+23.8
Railroad Franchise	70,331	<0.1	101,204	<0.1	28,643	<0.1	-30.5	+253.3
Railroad Property	84,098	<0.1	205,220	<0.1	3,022,026	0.1	-59.0	—
Sales and Use	1,582,348,981	26.7	1,303,877,865	24.1	1,201,213,918	24.5	+21.4	+8.5
Alcoholic Beverage Wholesale	77,935,145	1.3	75,135,697	1.4	62,244,636	1.3	+3.7	+20.7
Atlantic City Luxury (Mun. Use)	11,282,819	0.2	5,356,369	0.1	4,402,055	0.1	+110.6	+21.7
Sanitary Landfill	5,696,437	0.1	2,225,799	<0.1	—	—	+155.9	—
Savings Institution	376	<0.1	128,190	<0.1	108,299	<0.1	-99.7	+18.4
Spill Compensation	10,510,454	0.2	15,346,938	0.3	12,788,846	0.3	-31.5	+24.6
State Recycling	4,463,745	0.1	1,860,051	<0.1	—	—	+140.0	—
Transfer Inheritance & Estate	148,245,337	2.5	124,938,624	2.3	122,318,134	2.5	+18.7	+2.1
Total Collected by Division[7]	$5,626,021,958	94.9%	$5,118,844,666	94.6%	$4,615,611,226	94.1%	+9.9%	+10.9%

Collected Outside Division:								
Boxing-Wrestling-T.V.	$ 447,165	<0.1%	$ 349,973	<0.1%	$ 226,419	<0.1%	+27.8%	+54.6%
Motor Fuels Use	6,633,260	0.1	7,233,895	0.1	7,325,900	0.2	-8.3	-1.3
Motor Vehicle Fees	280,347,764	4.7	268,135,398	5.0	266,225,918	5.4	-6	+0.7
Outdoor Advertising	233,087	<0.1	374,868	<0.1	223,206	<0.1	-37.8	+67.9
Pari-Mutuel	11,750,423	0.2	13,774,408	0.3	16,074,449	0.3	-14.7	-14.3
Total Collected Outside Division[8]	$ 299,411,699	5.1%	$ 289,868,542	5.4%	$ 290,075,892	5.9%	+3.3%	-0.2%
Total Major State Collections	$5,925,433,657	100.0%	$5,408,713,208	100.0%	$4,905,687,118	100.0%	+9.6%	+10.3%

1. Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when returns are received (c. 367, P.L. 1973): 1981—$88,160; 1982—$318,714; 1983—$2,015,472.
2. Reflects transferred amounts to Gross Income Tax (c. 66, P.L. 1976): 1981—$32,847,876; 1982—$37,393,018; 1983—$40,809,544.
3. Reflects Unincorporated Financial Business collections and audit receipts from both incorporated and Unincorporated Financial Businesses.
4. Excludes amounts dedicated to the Gubernatorial General Election Fund: 1981—$1,918,527; 1982—$1,790,199; 1983—$1,524,681.
5. Includes collections representing reimbursement for Motor Vehicle Security Responsibility Law: 1981—$4,216,601; 1982—$4,767,874; 1983—$5,209,073.
6. Repealed tax audit receipts. Amounts include Capital Gains and Other Unearned Income, Retail Gross Receipts, Transportation Benefits and Unincorporated Business.
7. Includes Public Utility Administrative Cost: 1981—$153,799; 1982—$160,472; 1983—$198,589. Excludes State Realty Transfer Fee Tax collected by county and remitted to State: 1981—$16,892,774; 1982—$16,065,919; 1983—$20,248,408.
8. Excludes lottery winnings and casino gambling taxes.

Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains two units:

1. *Data Capture Unit*—handling input required to service all computer programs holding cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and the Cash Receipts Accounting System which involves the input of checks and cash receipts.

2. *Data Input and Output Control Unit*—control of source documents and input and output reports involves maintenance of control ledger, delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

Data Perfection Section

The primary function of this section is to analyze, interpret and correct computer rejections and to prepare data input for corrective action.

During fiscal 1983, this section handled 603,136 edit errors.

Deposit Preparation Section

This section prepares all checks and cash receipts for bank deposit representing payments for tax returns, billings, licenses, etc. It also maintains liaison with Depository Banks, and Division of Budget and Accounting. During fiscal 1983, approximately 4.2 million checks and cash transactions were deposited.

Central Identification Section

Central Identification maintains the Unified Taxpayer File containing appropriate information regarding taxpayer accounts. It consists of six units as follows:

1. *Changes*—Completed over 249,000 changes to the master file.

2. *New Registration Unit*—Coded and examined 41,000 applications and processed 26,000 "New Corporation Control Forms" and 19,800 "Changes to Corporation Identification."

3. *Correspondence*—Typed and mailed more than 202,000 pieces of correspondence and tax returns.

4. *Edit*—Prepared more than 132,000 corrections to Taxpayer Identification and Cash Records.

5. *Data Input*—entered over 432,000 changes and added over 57,500 new accounts to the Unified Taxpayer File. All additions and changes are immediately available to all users of the system throughout the Division.

6. *Licenses and Registrations*—Issued 58,637 licenses and registrations for Cigarette, Motor Fuel and Alcoholic Beverage Taxes as follows:

Type of License and Registration Issued	Number Issued 1982	1983
Cigarette Tax:		
Distributors	113	112
Wholesaler	310	285
Over-the-Counter	18,049	17,521
Vending Machines	29,353	27,250
Miscellaneous	498	515
Motor Fuels Tax:		
Gasoline Jobbers	26	29
Distributors	97	133
Special Licenses A & B	1,786	1,699
Retail Licenses	6,451	6,404
Wholesale Licenses	567	527
Transport Licenses	3,264	3,662
Alcoholic Beverage:		
Transfers	526	500
Total	61,040	58,637

Revenue Accounting

After initial processing, the Accounting Section receives tax returns and reconciles totals of checks and returns for 25 taxes. Transmittals of income for revenue received daily are forwarded to the Division of Budget and Accounting via the Agency Accounting System which is an on-line computer system.

This section also monitors Cigarette Tax meters set at Trenton, field offices and designated field banks throughout the State.

Taxpayer Accounting

The Taxpayer Accounting Section is responsible for the assessment of tax underpayments and penalty and interest charges resulting from the late filing and/or late payment of tax returns and reports. The major taxes employ comptuerized assessment notices whereas manual assessment procedures are used for low volume taxes. The section handles responses to assessment notices, prepares any required adjustments and is responsible for accuracy of the individual records of each taxpayer.

Over 375,000 computerized assessment notices and 30,000 manual assessments were issued in fiscal 1983. Collections from these assessments were in excess of $31 million.

The section is also responsible for preparing adjustments requested by other sections and processing collections or incomplete returns received by other areas of the Division.

Return Files

The Return Files Section is presently maintaining files for six different taxes; namely, Gross Income, Sales, Corporation Business, Emergency Transportation, Business Personal Property and Alcoholic Beverage.

During fiscal 1983, approximately 7.3 million returns were added to the files. More than 660,000 requests for files and returns were completed.

SYSTEMS AND METHODS

Systems and Methods conducts "in-house" management studies on a continuing basis. It also acts as a liaison with the Bureau of Data Processing. Additional areas of responsibility include tax form revision and development.

A total of 226 requests for service were forwarded to data processing last year. It acted as liaison with the Atlantic City Luxury Tax Bureau, Internal Revenue Service, the Governor's Management Improvement Project, and numerous State agencies.

Systems & Methods participated in the change and design of many systems during the year due to a quantity of legislative issues and law changes. Among these were Sales and Gross Income Tax rate changes, Cigarette Surtax, Unemployment and Disability overpayment refund procedures, New Jersey Airport Safety act of 1983, and several Wage Reporting law changes.

Further steps were taken to acquire and implement a standardized data entry incentive package and to streamline the forms and procedures for administering the Beverage, Bank and Motor Fuels Taxes.

During the year, Systems & Methods evaluated microcomputer systems, electronic numbering equipment, data entry and optical character recognition equipment, and several computer software packages.

In addition to these responsibilities and the normal maintenance of statistics regarding the Set-off Individual Liability, Wildlife and Gross Income Tax Refund statistics, Systems & Methods participated in three new major projects as follows:

1. Provided project management for the functional system design phase of TULIPS (Taxation Unremitted Liability Inventory Plotting System). This project, now in the detail design phase, is intended to provide greater efficiency and effectiveness in administering New Jersey tax laws.

2. Participated in a project to convert the Corporation Tax System to Adabas data base technology. This project is quite successful with the result being that Sales, Income and Business Personal Property taxes and the Unified Taxpayer File are currently being converted to data base.

3. Involved in a series of studies to identify a prime area for the implementation of a "do-it-yourself" computing capability known as Information Center. This concept, which uses terminals connected to a mainframe, allows professional employees to manipulate data directly without creating total dependence on the data processing facility. Education and general support is offered by data processing. The Information Center concept, a method successfully used in the private sector, is intended only to compliment current system configurations.

CHAPTER III
LOCAL PROPERTY AND PUBLIC UTILITIES

INTRODUCTION

Local Property Taxes produced 46% of New Jersey State and Local Taxes collected during fiscal 1983. Continuing progress is evidenced by recent development of statewide standards for County Tax Board rules and regulations. Chapter 499, P.L. 1979 established the office of County Tax Administrator and otherwise provided for the strengthening of the state and professionalization of county board of taxation.

Principal activities include: (1) administration of public utility and railroad taxes; (2) implementation of standards dealing with County Tax Board rules and regulations, revaluation contracts, certification of assessors, and tax maps; (3) preparation of annual Table of Equalized Valuations and tax abatement statistics; (4) assistance to local property tax administrators; (5) administration of farmland assessments, realty transfer tax, homestead rebates; (6) apportionment to local taxing districts of revenue sharing, personal property replacement, and in lieu payments for state owned property; and (7) services to other departments and individuals.

TABLE 3
NEW JERSEY LOCAL PROPERTY TAX GROWTH BY YEARS[1]

Year	*Total (millions)*	*Percent Change*	*Year*	*Total (millions)*	*Percent Change*
1974	$2,712.3	6.94	1979	$3,441.6	5.08
1975	2,971.1	9.55	1980	3,743.5	8.77
1976	3,295.1	10.91	1981	4,134.8	10.45
1977	3,205.2	-2.73	1982	4,495.4	8.72
1978	3,275.3	2.19	1983	4,848.7	7.86

[1] Net collections. Gross collection (see page 65) less senior citizen and veteran deductions ($67.1 million).

IMPLEMENTATION OF STANDARDS

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1983, 559 local taxing districts undertook 1,423 such programs by professional revaluation firms. In 1983, 58 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1983, 36 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor and as many Deputy Tax Assessors as a municipality determines to be necessary. During the fiscal year 1983, the Division held two Assessor Certification Examinations. A total of 117 candidates completed this examination in fiscal year 1983.

Of the 1,442 persons who have been issued a tax assessor certificate since inception of the program, 379 are presently in office, 81 are Deputies, 424 are no longer in office, 45 are on an assessor's staff, 388 have no connection with an assessor's office, 108 are deceased, 4 have had their tax assessor certificates removed, and 13 are out of state residents.

Of the 567 municipalities in New Jersey, 542 have a certified Tax Assessor, six have a non-certified tax assessor, 17 have assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 118 certified Tax Assessors and Deputies serve more than one taxing district. One municipality has a vacancy.

128 Positions of Deputy Tax Assessor have been authorized throughout which 103 are filled by persons holding a tax assessor

certificate. Nine Deputy Tax Assessors are not certified and 16 fall under the same statutory provisions mentioned above.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146-29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revalution contract. Since 1972, 112 taxing districts have developed completely revised tax maps and 428 have existing maps judged current and usable.

Tax maps have never been approved in 18 taxing districts, including those that are not required to have a map, 320 districts have approved tax maps more than sixteen years old, and the remaining 229 have maps approved between 1965-1983. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

EQUALIZATION AND TAX ABATEMENTS

Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, other[1]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1983 was 68.9%.

The table of Equalized Valuations promulagated October 1, 1983 shows that the aggregate assessed valuation of the real property in the State totaled $132.4 billion and the aggregate true value totaled $192.2 billion. Total equalized valuation increased from $182.8 billion in 1982 to $194.4 billion in 1983, an increase of $11.6 billion, or 6.4%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1983 there were 38,023 "line items" of qualified farm assessments comprising 1,271,883 acres of 26.46% of total State area. Although large in area, these farmland assessments represent .25% of the entire property tax base.

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[1] Other properties are subclassified into commercial, industrial and apartments for statistical purposes.

TABLE 4
1982 SUMMARY OF FARM ASSESSMENT[1]
REGULAR FARM (3a) QUALIFIED FARM (3b)

	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		Percent Distribution	
	No. of Line Items[2]	Assessed Value	No. of Line Items[2]	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b[2]	Assessed Value	Farm Assessed Value 3a	3b
Atlantic	1,203	$ 27,541,729	1,344	45,798.89	12.65%	$ 8,214,005	2,547	$ 35,755,734	.58%	.17%
Bergen	118	14,002,200	195	3,749.84	2.49	1,457,470	313	15,459,670	.07	.01
Burlington	1,761	99,716,320	3,719	169,489.36	32.32	35,859,595	5,480	135,575,915	1.74	.63
Camden	426	14,107,494	881	15,350.55	10.80	7,801,230	1,307	21,908,724	.25	.14
Cape May	346	9,730,320	534	13,750.65	8.10	3,071,280	880	12,801,600	.23	.07
Cumberland	1,874	56,837,495	2,685	86,568.04	26.92	20,583,703	4,559	77,421,198	3.76	1.36
Essex	24	12,737,800	41	488.13	.60	271,300	65	13,009,100	.16	—
Gloucester	1,885	80,971,200	3,425	87,333.42	41.53	36,403,050	5,310	117,374,250	2.34	1.05
Hudson	—	—	—	—	—	—	—	—	—	—
Hunterdon	2,974	295,055,939	5,118	166,281.25	59.45	33,848,464	8,092	328,904,403	11.03	1.27
Mercer	822	81,138,765	1,802	58,198.73	40.24	17,088,135	2,624	98,226,900	1.84	.39
Middlesex	707	44,575,900	1,346	42,124.19	21.32	18,945,000	2,053	63,520,900	.38	.16
Monmouth	2,178	176,493,565	2,982	89,940.02	29.46	47,536,295	5,160	224,029,860	1.70	.46
Morris	598	62,562,950	1,313	37,691.22	12.33	12,479,441	1,911	75,042,391	.60	.12
Ocean	440	22,062,110	509	14,174.33	3.46	3,227,495	949	25,289,605	.26	.04
Passaic	63	3,218,100	175	7,717.91	6.27	1,871,400	238	5,089,500	.06	.04
Salem	1,743	55,059,250	3,690	121,459.04	55.33	27,916,690	5,433	82,975,940	7.26	3.68
Somerset	943	119,936,700	1,814	70,310.10	36.01	16,488,347	2,757	136,425,047	1.94	.27
Sussex	1,577	97,706,045	3,417	126,578.34	37.58	18,487,989	4,994	116,194,034	4.46	.84
Union	16	1,400,000	36	420.20	.64	327,800	52	1,727,800	.01	—
Warren	1,354	81,798,488	2,997	114,458.49	49.40	20,798,445	4,351	102,596,933	5.02	1.28
Totals	21,052	$1,356,652,370	38,023	1,271,882.70	26.46%	$332,677,134	59,075	$1,689,329,504	1.02%	.25%

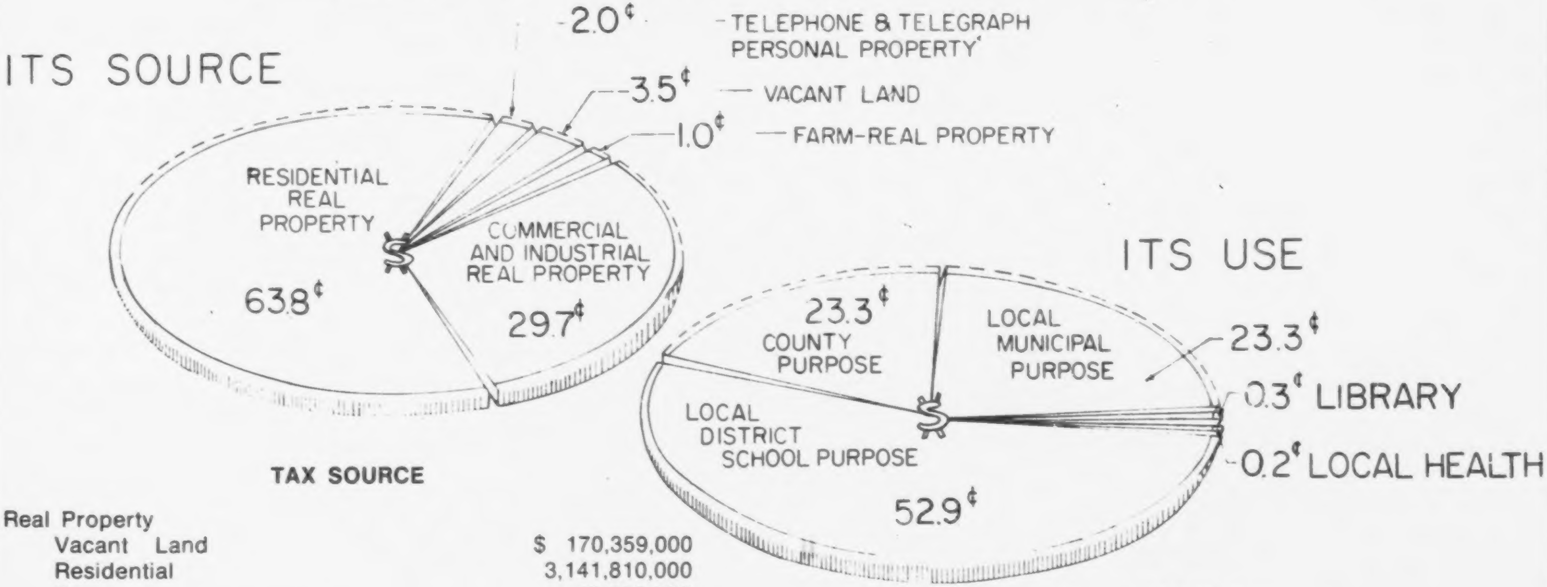
NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

CHART 2

THE TAX DOLLAR

ALL MUNICIPALITIES - CALENDAR YEAR 1983 - $4,848.7 MILLIONS



TAX SOURCE

Real Property	
Vacant Land	$ 170,359,000
Residential	3,141,810,000
Farm	47,630,000
Commercial & Industrial	1,463,332,000
Personal Property	
Telephone & Telegraph	97,292,000
Total Tax	$4,920,423,000

*Total tax levy as reported in county abstract of ratables is $4,915,835,000.

The total of $4,920,423,000 was derived by applying local tax rates rounded to the nearest cent.

TAX USE

County	$1,143,841,000
Library	16,453,000
Local Health	8,482,000
School	2,601,880,000
Local Municipal	1,145,179,000
Total Tax	4,915,835,000
Total (Net) Tax	$4,848,690,000

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4-3.56 et seq. and N.J.S.A. 13:1D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $39,392,511.

Solar Energy Exemption

Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system. Ratables exempted under this law totaled $746,080.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1976 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977. As a result, revenue from this source decreased from $64.5 million in 1981 to $58.4 million in 1982 to $50.4 in 1983.

"In Lieu" of Tax Payments

Chapter 272, Laws of 1977 provides for payments to municipalities for local services "in lieu" of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment "in lieu" of taxes.

Exempt Property Lists

Legislative provision for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

LOCAL SUPPORT AND SERVICES

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits to the field staff. During the year 8,017 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year 17,339 calls were made by members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity since average annual turnover of assessors in office approximates 12%.

Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers, The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1983, assistance was given in 81 municipalities on 201 separate properties having an appraised value of $476,213,134. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

Data Processing For Local Tax Roles

Assessment records of all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

HOMESTEAD TAX REBATE

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

Approximately 1.47 million rebate checks totaling $286.9 million were mailed to taxpayers on or before July 15, 1983. The average rebate was $194.82. Senior citizen homeowners (65 or older), disabled, or surviving spouses, (55 or older) received an additional $50.

STATE REVENUE SHARING

A State Revenue Sharing Fund was established in 1976.

Distribution of the revenue from this fund is made to all municipalities with an effective tax rate in excess of $1.00 per $100.00 in true valuation in proportion which the qualifying municipality bears to the total population of all municipalities in the State according to the most recent State population estimates published by the New Jersey Department of Labor & Industry except in the year of a promulgated Federal decennial census in which event the Federal census will be used.

TAXES ADMINISTERED

Public Utility Taxes

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State Use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12.)

Railroad Taxes

Local Property administers the Railroad Property Tax and

Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected. Railroad owned property not used for railroad purposes is assessed and taxed locally.

TABLE 5
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES (CALENDAR YEAR)

		Franchise Tax		Gross Receipts Tax	
Number of Companies	Classification	Gross Receipts Taxable	Taxes	Gross Receipts	Taxes
3	Electric	$1,009,769,177	$ 49,525,487	$1,574,302,836	$115,561,647
3	Gas	581,604,658	28,603,211	617,459,441	45,557,566
2	Electric & Gas	3,160,727,440	160,345,803	3,869,626,311	294,824,872
71	Water	189,964,116	9,162,275	199,426,450	14,519,090
18	Sewer	5,632,610	279,853	6,998,039	529,958
8	Telephone & Telegraph	766,566,778	37,842,818	—	—
105		$5,714,264,779	$285,759,447	$6,267,813,077	$470,993,133
1	Municipal Electric	7,113,810	279,400	7,195,578	466,449
106	Net Tax Apportioned[1]	$5,721,378,589	$286,038,847	$6,275,008,655	$471,459,582
	Administrative Cost		+75,257		+123,552
	Total		$286,114,104		$471,583,134

[1] Includes adjustments for credits and advance payments made under c. 35 & c. 36, P.L. 1979

TABLE 6
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classifications, as follows:

	1983	1982	Increase
Public school property	$ 5,285,890,422	$ 5,008,169,101	$ 277,721,321
Other school property	1,818,468,100	1,741,967,117	76,500,983
Public property	10,227,333,501	9,084,188,277	1,143,145,224
Church and charitable property	3,435,860,400	3,124,872,085	310,988,315
Cemeteries and graveyards	377,835,808	360,358,108	17,477,700
Other exemptions:			
Real	5,262,076,694	4,787,599,412	474,477,282
Total	$26,407,464,925	$24,107,154,100	$2,300,310,825

Note: Valuations reported in Abstract of Ratables. Subject to adjustment upon review.

TABLE 7
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1983	1982	Increase
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes)	$1,143,841,361.89	$1,054,061,419.33	$ 89,779,942.56
County Library taxes	16,453,212.63	14,608,184.43	1,845,028.20
County Local Health Service taxes	8,481,569.00	7,861,499.00	620,070.00
Local Purpose taxes:			
District School taxes	2,601,880,357.56	2,453,948,574.42	147,931,783.14
Other local taxes	1,145,178,655.17	1,027,924,891.83	117,253,763.34
Total tax levy on which tax rate is computed	$4,915,835,156.25	*$4,558,756,569.01	*$357,078,587.24

*Includes $352,000.00 in Bergen County (garbage district).

TABLE 8
SUMMARY OF LOCAL PROPERTY—NET VALUATIONS TAXABLE

County	1983	1982	Increase
Atlantic	$ 4,848,368,545	$ 4,806,245,385	$ 42,123,160
Bergen	21,314,172,888	20,854,326,540	459,846,348
Burlington	5,828,774,359	5,485,392,393	343,381,966
Camden	5,815,520,933	5,314,953,230	500,567,703
Cape May	4,272,390,625	3,333,382,939	939,007,686
Cumberland	1,551,474,083	1,541,497,090	9,976,993
Essex	8,419,321,100	8,083,682,600	335,638,500
Gloucester	3,516,415,953	3,067,966,025	448,449,928
Hudson	4,097,364,405	3,664,885,693	432,478,712
Hunterdon	2,727,017,018	2,443,555,761	283,461,257
Mercer	4,505,381,161	4,009,023,632	496,357,529
Middlesex	11,968,288,077	9,696,084,397	2,272,203,680
Monmouth	10,543,066,488	8,633,263,747	1,909,802,741
Morris	10,618,017,270	8,718,006,657	1,900,010,613
Ocean	8,670,577,470	8,083,630,585	586,946,885
Passaic	5,056,240,124	4,808,262,476	247,977,648
Salem	779,992,232	755,329,388	24,662,844
Somerset	6,275,788,837	5,089,531,892	1,186,256,945
Sussex	2,233,849,019	2,015,207,429	218,641,590
Union	9,853,547,037	8,588,641,281	1,264,905,756
Warren	1,656,821,696	1,521,581,425	135,240,271
Totals	$134,552,389,320	$120,514,450,565	$14,037,938,755

CHAPTER IV
AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics and Transfer Inheritance Tax are also included under this activity.

Field Audit Assessment

Additional taxes assessed as a result of field audits amounted to $48.6 million during fiscal 1983. This represented an increase of 16.1% over the previous year despite a reduction in the number of field auditors.

Out-of-State audit program assessments totaled $8.3 million during fiscal 1983.

	1982	1983
Assessment Amount	$41,848,342	$48,588,028
Number of Auditors	128	117
Average Assessment per Auditor	326,940	415,282

Office Audit Assessments

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark, resulted in $47.7 million in additional taxes assessed during fiscal 1983 representing an increase of 5.5% over fiscal 1982.

Office audit assessments by group appear as follows:

GROUP	1982	1983
Pre and Post Dissolution	$ 3,028,343	$ 5,111,822
Status	3,194,490	3,369,471
Regular	21,473,962	20,875,858
Special Audit	16,000,107	16,001,585
Income Audit	1,515,220	2,357,099
TOTALS	$45,212,122	$47,715,834

Hearings and Conferences

During fiscal 1983, 918 hearings were held involving assessments of $61.8 million, an average of $67,300 per case. In these cases, collections of $41.4 million were effected and downward revisions in liability of $20.4 million were determined justified on the basis of fact and law.

Audit Review

All field audits as well as all other field assignments such as bulk sales, certificate of debt, and internal revenue adjustments are subject to review by a central audit review unit.

During fiscal 1983, this unit processed 3,352 field audit files and levied 3,757 deficiency assessments totaling $72.6 million in taxes, penalties and interest.

Refund Claims

Approximately 2.3 million claims for refunds involving $462.8 million were processed during the year. Of this amount $393.9 million was refunded.

Selection and Service

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this State but failing to file returns. During fiscal 1983, audit selection activity produced $11.4 million in tax revenues from the following sources:

SOURCE	1982	1983
New Taxpayers	$2,456,940	$ 3,415,128
Newly Authorized Corporations	1,022,800	1,592,761
Voluntary Filings	1,501,692	1,946,448
Internal Revenue Adjustments	816,297	195,825
Corporation Income Tax	143,495	4,250,928
TOTAL	$5,941,222	$11,401,090

Audit Selection

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments.

During 1983, it assigned 9,111 audits to Field and Office Audit teams. Of the 9,111 assignments, 5,556 were completed resulting in assessments of additional tax due in the amount of $38.8 million.

Audit Service

Audit Service includes controlling all audits from date of assignment to date of completion and supplying all necessary support information.

During fiscal 1983, it handled 16,306 files, posted 2,203 assessments and processed 2,550 checks.

Word Processing

Word processing section performs such functions as typing records and processing information and data as a result of the workload provided by the operations of the selection branch and other activities within the Division.

During fiscal 1983, this operation processed over 397,000 items.

Subjectivity

This section is responsible for the discovery of business acquiring a taxable status in this State but failing to file returns. It also administers the Corporation Income Tax and the Notice of Business Activities Reporting Act.

During fiscal 1983, subjectivity produced $7.1 million in tax revenues.

RESEARCH AND STATISTICS

The Division engages in continuous study of tax programs and their results. In addition to current analysis, this requires constant monitoring of data orginating within the Division and in all kinds of governmental units as a basis for review and appraisal of such programs. Anticipation of future developments and administrative requirements is necessary to facilitiate smooth adjustment to changing circumstances.

Tax Studies

The Division completed work on in-house studies of the Federal Accelerated Cost Recovery System, the impact of the Supreme Court's invalidation of the Emergency Transportation Tax on New Jersey state revenue, various kinds of urban enterprise zone legislation and on various possible sources of alternative revenue. These appeared in addition to the Division's annual publications.

Statistics of Income

The publication *Statistics of Income—1981 Returns* included the first published data on New Jersy Gross Income Tax returns from part-year residents, non-residents and fiduciaries. As the New York residents presently on the Emergency Transportation Tax file are placed on the Gross Income Tax file, future editions will include data on *all* New Jersey Gross Income Tax returns filed. This publication will then accurately reflect New Jersey migration patterns and will become an even more invaluable tool for demographers and other planners.

Additional Publications

The following publications are available annually:

Average Assessment/Sales Ratios by Taxing District—By Property Class

Average Real Estate Tax Bill by Taxing District—By Property Class

Coefficients of Deviation—Measures of Property Assessment Uniformity by Taxing District

Owner Occupied Housing Statistics from Homestead Rebate and Income Tax Data Match

Revenue Estimating and Economic Forecasting

Budget preparation for each fiscal year requires projections of revenues for a year beginning nine months following the first estimates made in October and extending to 21 months thereafter together with attendant projections of general economic conditions. Periodic conferences are held with the Division of Budget and Accounting to maintain timeliness.

Data Processing

Installation of Statistical Analysis System (SAS) processing equipment has improved Division flexibility in anticipating and in responding to needs. This increased capability was quite evident at the time the Sales and Use Tax rate was increased and the Gross Income Tax rate schedule was changed. In addition, SAS was extremely useful in computing the Cigarette Surtax, devising econometric models for Sales Tax, Corporation Business Tax and Gross Income Tax, and generally increasing mechanization.

TRANSFER INHERITANCE TAX

The L-5 procedure where the taxpayer files the return and pays the inheritance tax directly at the Trenton Office continues as a successful venture.

During fiscal 1983, 11,975 estates under $250,000 were filed and processed in this manner. In addition, the bureau now permits exempt estates to be filed directly with Trenton, thereby saving processing time in field offices and providing faster service to the public.

During the year, 43,177 estates were indexed and 111,197 pieces of incoming mail were processed.

CHAPTER V
SPECIAL PROCEDURES AND INVESTIGATIONS

Special Procedures and Investigations is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also involved with criminal and civil proceedings.

SPECIAL PROCEDURES COLLECTIONS SUMMARIZED

Section	1982	1983
Bankruptcy	$ 2,791,183	$ 2,822,252
Bulk Sales-Condemnations & Foreclosures	3,228,926	2,590.780
Deferred Payment Control & Offer in Compromise	7,185,403	6,148,054
Judgments	11,295,941	14,467,939
Liens, Levies, & Seizures	4,465,079	5,336,008
Proclamations	1,310,720	1,130,666
Reinstatements	1,504,739	3,136,220
Totals	$31,781,990	$35,631,919

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claim to Federal and State courts relative to insolvency matters.

The Bankruptcy Section received 9,631 notices of insolvency resulting in 1,267 Proofs of Claim. The difference between the number of notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division.

The assessed value of claims amounted to $23.0 million. Collections totaled $2.8 million.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sale, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, Business Personal Property Tax Act and State Uniform Commercial Code.

The Section processed 2,078 Bulk Sale notices resulting in collections of $2.6 million.

Condemnations and Foreclosures

When the tax searches conducted in Condemnations and Foreclosures reveal that taxes are due, assessments are made and collections effected.

During the year, 374 searches produced assessments resulting in collections of $11,193.

Deferred Payment Control

Deferred Payment Control monitors installment payments received by the Special Procedures Branch under contractual deferred payment plans.

This section realized revenue of $6.0 million from 1,629 accounts during fiscal 1983.

Judgments

The Judgment Section collects overdue liabilities. The principal statutory remedy invoked is the filing of Certificates of Debt in the Superior Court.

During fiscal year 1983, the Judgment Section processed 10,303 cases and collected $14.4 million. It also filed 4,999 Certificates of Debt in the amount of $46.5 million with the Superior Court.

Liens, Levies, and Seizures

During 1983, approximately 2,687 cases were investigated and 2,292 Warrants of Execution were filed. The assets of 100 various businesses were seized in order to effect taxpayer compliance. Collections totaled $5.3 million.

Proclamations

"Proclamation lists" of domestic and foreign corporations which are delinquent in the payment of Corporation Business Tax and/or filing of Corporation Business Tax returns are certified to the Secretary of State for the purpose of voiding domestic corporate charters and revoking authorities of foreign corporations.

The charters of 14,444 domestic corporations were proclaimed void during the year. Collections of $1.1 million were realized.

Reinstatements

Reinstatement of voided corporate charters may be instituted by petition to the Secretary of State. This petition cannot be filed until the Director of the Division of Taxation certifies to the Attorney General that all tax returns have been filed and all taxes paid.

During fiscal 1983, the Reinstatement Section processed 1,082 cases for reinstatement of corporate charters. Total assessments for the year were $3.8 million. Collections totaled $3.1 million.

INVESTIGATIONS

Investigative functions involve securing returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, and detecting state tax law violations.

INVESTIGATIONS BRANCH COLLECTIONS SUMMARIZED

	1982	1983
Field Groups	$13,991,539	$22,660,627
Special Inv's. Unit "B"	4,523,401	4,542,051
Contact & Control	2,896,006	2,729,638
Motor Vehicle Casual Sales	703,460	885,334
Intelligence Unit	246,582	369,185
Total	$22,360,988	$31,186,836

Field Groups

Investigators are assigned to six field offices located throughout the State.

In 1983 they completed 42,200 investigations resulting in total collections of $22.7 million. Also 24,620 field man-hours were devoted to providing taxpayer information and assistance.

Special Investigations Unit "A"

Concerned primarily with enforcement of the Cigarette Tax Act and the Unfair Cigarette Sales Act, this group has a secondary function to disclose criminal violations of other tax statutes. Liaison is maintained with state and local law enforcement agencies within and outside New Jersey and with federal agencies.

Special Investigations Unit "B"

Concerned primarily with enforcement of Motor Fuels Tax Laws and an Act to Regulate the Retail Sales of Motor Fuels, this group also conducts routine motor fuel investigations dealing with special fuels, licensing and taxpayer complaints.

During fiscal 1983, Unit "B" collected $4.5 million.

Intelligence Unit

This unit conducts both investigations and audits involving tax cases of a criminal nature.

During fiscal 1983, the intelligence Unit conducted 194 investigations which included joint investigations conducted with the Division of Criminal Justice and various county prosecutors offices.

As a result of the intelligence Unit's actions, 19 indictments were returned, 12 guilty pleas were accepted, fines in the amount of $27,000 were levied and jail and probation terms were imposed.

Restitution was ordered by the courts in the amount of $191,000. Collections amounted to $369,185 and assessments $617,097.

Contact and Control

During fiscal 1983, Contact and Control Section completed 289,751 assignments by telephone or letter and 73,000 by research. This is an increase of 101,726 completions over the previous year and revenue from this work totaled $2.7 million.

Motor Vehicle Casual Sales

Casual Sales Section reviews and processes information received from the Division of Motor Vehicles to determine whether the proper amount of tax was paid on the transfer of a motor vehicle or boat from one individual to another.

During fiscal 1983, 75,750 letters were mailed to taxpayers resulting from the sales of motor vehicles or boats. Total collections amounted to $805,335.

TAX COUNSELOR SECTION

Tax Counselor Section provides answers to legal questions which arise in the Division. It acts as a liaison between the Division and the Office of the Attorney General. It also coordinates Division activities with regard to information given to the public. The activities include question and answer booklets and the "State Tax News."

Taxpayer Service

Taxpayer Services provides assistance to New Jersey taxpayers through a diverse array of programs aimed at various segments of the populace.

During fiscal 1983, over 537,000 calls were answered by "hotline" agents and more than 60,000 taxpayers received personal assistance in walk-in offices Statewide. Taxpayer Service representatives responded to over 3,000 letters and disseminated New Jersey tax information at meetings of business, professional and community associations. Small Business Seminars were held in conjunction with the Internal Revenue Service to advise new businesspersons of their tax responsibilities. In addition, the Division continued seeking a coordination of effort with the U.S. Small Business Administration and the New Jersey Department of Economic Development in the presentation of workshops to meet the needs of the business community.

State Tax News contains recent tax legislation, changes in Division policy, and general tax information. It is distributed to over 12,000 professional business people throughout the national bi-monthly.

A review of taxpayer inquiries, resulted in additional programs to expand services to the public. These programs included: (1) The establishment of 13 temporary offices at which over 14,000 taxpayers were assisted; (2) The VITA/TCE program through which 1,422 volunteers assisted nearly 15,000 fellow residents in completing their New Jersey returns; (3) Income Tax training programs for VITA/TCE volunteers (seasonal Division employees and permanent staff members); and (4) The expeditious processing of bulk orders of tax forms.

During the 1983 tax season, approximately 12,000 tax practitioners ordered bulk forms and most took advantage of the new FAST FORMS Service. Requests for FAST FORMS are processed within 24 hours of their receipt.

CHAPTER VI
SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Act: N.J.S.A. 54:41—1 *et seq.*

DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C.85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C.43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1972 to $2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.

(2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

TABLE 9
ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

	ALCOHOLIC BEVERAGE RATES			SALES TAX[2]
State	*Beer*	*Liquor*	*Wines*	
New Jersey	3-1/3¢ gal. or $1.03-1/3 bbl.	$2.80 gal.	30¢ gal.	6.5%[3]
Connecticut	$3.00 bbl.	$3.00 gal.	30¢ to 75¢ gal.	7½%
New York	4-1/2¢ gal. or $1.38 bbl.	$3.25 gal.	10¢ to 53-1/3¢ gal.	4% N.Y.C. 4%
Massachusetts	$3.30 bbl.	$4.05 gal.	55¢ to $1.10	—
Maryland	9¢ gal. or $2.79 bbl.	$1.50 gal.	40¢ gal.	5%
Ohio	$2.50 bbl.	State monopoly[1]	24¢ to $1.25 gal.	5%
Pennsylvania	$2.48 bbl.	18% of net price[1]	.005¢ per unit proof per wine gal.	6%
Federal	$9 bbl.	$10.50 gal.	Varied Rates	—

[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee (Effective August 1, 1980, P.L. 1980).

TABLE 10
ALCOHOLIC BEVERAGE TAX COLLECTIONS AND GALLONAGE
FISCAL 1981-83

Classification	*1981*	*1982*	*1983*
Beer	$ 5,462,022	$ 5,425,842	$ 5,465,162
Liquor	46,692,955	46,805,463	46,922,017
Still Wines	6,221,822	6,692,579	6,701,491
Vermouth	161,333	158,309	149,000
Sparkling Wines	357,038	392,487	435,739
Total	$58,895,171	$ 59,474,680	$59,685,768
(Add) Penalties, Interests, Judgments and Fees	24,517	23,680	38,159
Gross Collections	$58,919,688	$ 59,498,360	$59,723,927
(Less) Refunds	1,010	382,017	7,745
Net Collections	$58,918,678	$ 59,116,343	$59,716,182

Classification	*1981*	*1982*	*1983*
Beer	163,860,840	162,775,247	163,954,860
Liquor	16,676,055	16,716,237	16,757,863
Still Wines	20,739,407	22,308,597	22,338,303
Vermouth	537,776	527,697	496,666
Sparkling Wines	1,190,128	1,324,672	1,452,462
Total Gallonage	203,004,207	203,702,450	205,000,154

RATE OF TAX

Taxes are paid by gallonage according to the following schedule:

Type of Beverage	*Rate per gallon*
Beer	3-1/3¢
Liquor	$2.80
Still Wine, Vermouth and Sparkling Wine	$ .30
Wine (Local)	$ .10

COLLECTIONS (Fiscal Year)

1974	$56,780,718	1979	$54,462,996
1975	54,663,260	1980	55,491,914
1976	55,355,481	1981	58,918,678
1977	53,825,439	1982	59,116,343
1978	54,927,414	1983	59,716,182

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

BUSINESS PERSONAL PROPERTY TAX

CITATION: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—*et seq.*

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: Corporation Business Tax (1.25% of net income tax base), Retail Gross Receipts Tax and Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977).

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11 A—2(b))

(1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS (Fiscal Year)

1974	$64,273,821	1979	$78,676,962
1975	70,522,348	1980	70,893,758
1976	77,979,545	1981	64,531,427
1977	80,491,075	1982	58,438,198
1978	81,176,155	1983	50,354,406

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 54:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at a rate per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees: from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51, P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed. Effective July 1, 1983, the surtax was increased from 5% to 6% until December 31, 1983.

Tax rate and discount provided to distributors have changed as follows:

Effective Date	*Rate Per Pack*	*Discount Rate*
July 1, 1948	3¢	5%
April 16, 1956	5¢	3%
January 5, 1961	6¢	3.25%
May 23, 1961	7¢	3.25%
May 31, 1963	8¢	2.80%
June 16, 1966	11¢	2.50%
June 4, 1968	14¢	1.97%
May 16, 1972	19¢	1.46%
June 18, 1982	24¢	1.156%
July 1, 1983	25¢	1.11%

EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

12-1/2¢ for each ten cigarettes or fraction thereof (25¢ per pack of twenty cigarettes).[1]

A distributor is allowed a 1.11% discount on the purchase of 1,000 or more stamps or meter impressions.

TABLE 11
CIGARETTE TAX RATES: COMPARISON WITH OTHER STATES

State	*Cigarette Tax (Per Pack)*	*Sales Tax*
New Jersey	24¢[1]	Exempt
Connecticut	26¢	Taxable
Maryland	13¢	Exempt
New York	21¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4% New York City)
Ohio	14¢	Taxable
Pennsylvania	18¢	Exempt
Massachusetts	26¢	Exempt
Federal	16¢	Exempt

[1] Effective July 1, 1983 through December 31, 1983, the cigarette surtax is increased from 5¢ to 6¢ per pack of twenty cigarettes. Thus, the total cigarette tax rate (including the 19¢ per pack basic rate) is increased from 24¢ to 25¢ per pack for the second half of 1983.

LICENSE FEES—FISCAL YEAR 1983

Type	*Fee*	*Number*	*Amount*
Distributor	$350	112	$ 39,200
Wholesale Dealer	250	285	71,250
Retail Dealer	5	17,521	87,605
Vending Machine	5	27,250	136,250
Carrier	5	90	450
Manufacturer	10	11	110
Manufacturer's Representative	5	305	1,525
Miscellaneous License Revenue	—	109	109
		45,683	$336,499

COLLECTIONS (Fiscal Year)

1974	$167,754,410	1979	$169,813,474
1975	167,006,658	1980	171,245,450
1976	168,002,310	1981	171,284,573
1977	168,841,346	1982	177,445,227
1978	170,088,418	1983	214,543,360

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 12
NEW JERSEY COMPARATIVE SALES
PACKS OF CIGARETTES

Fiscal Year	*Tax Rate**	*Total Packs of Cigarettes Sold*	*New Jersey Percent Change*	*National Percent Change*
1974	19¢	893,284,070	+0.9%	+3.7%
1975	19¢	896,135,520	+0.3	+1.5
1976	19¢	894,228,160	−0.2	+1.3
1977	19¢	900,981,620	+0.2	−1.2
1978	19¢	908,118,690	+0.8	+1.6
1979	19¢	907,312,500	−0.1	−1.6
1980	19¢	911,221,960	+0.4	+0.7
1981	19¢	941,516,090	+3.3	+2.1
1982	19¢-24¢[1]	934,912,780	-0.7	+0.8
1983	25¢[2]	902,553,680	-3.5	-3.3

*Tax Rate 1973 19¢—Total 885,635,370

[1] Rate effective June 18, 1982—24¢

[2] Rate effective July 1, 1983—25¢

CORPORATION TAX
(a) CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes.)

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

(1) Holding a general certificate of authority issued by the Secretary of State;

(2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

(3) Doing business in New Jersey;

(4) Employing or owning capital or employing or owning property in New Jersey;

(5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative net worth tax bases) and net income allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C. 264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax

Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

Effective Date	Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1-3/4% to 3-1/4%
January 1, 1968 (C. 112, P.L. 1968)	3-1/4% to 4-1/4%
January 1, 1972 (C. 25, P.L. 1972)	4-1/4% to 5-1/2%
January 1, 1975 (C. 162, P.L. 1975)	5-1/2% to 7-1/2%
January 1, 1980 (C. 280, P.L. 1979)	7-1/2% to 9%

EXEMPTIONS

(1) Certain Agricultural Cooperative Associations;

(2) Building and Loan Association and Saving and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporations Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities subject to franchise tax and Insurance Companies subject to premium tax.

RATE OF TAX

FIRST, a tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first $100,000,000 of allocated net worth, 2 mills per dollar; on the second $100,000,000 of allocated net worth, 4/10 of a mill per dollar; on the third $100,000,000 of allocated net worth, 3/10 of a mill per dollar; over $300,000,000 of allocated net worth, 2/10 of a mill per dollar.

Minimum tax is $25 for Domestic Corporations and $50 for Foreign Corporations.

Short Tax Table: In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than $150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table.

NOTE: See C. 55, P.L. 1982 which phases out the tax on net worth, repeals certain alternative minimum taxes and repeals net worth indebtedness provisions. See also C. 50, P.L. 1982 which uncouples depreciation for years after 1981.

TAX PREPAYMENT—ESTIMATED TAX

Effective June 19, 1981, Section 15 of the Corporation Business Tax Act was amended by Chapter 184, P.L. 1981, to provide that, with respect to all fiscal or accounting periods ending on or after December 31, 1980, every taxpayer with a tax liability of $500 or more must make installment payments of its franchise tax.

This law is designed to change from a prepayment method of paying taxes to an estimated basis consisting of four equal payments. The law also provides for attaining the estimated payment procedure over a 4-year period.

The first installment payment is due on or before the 15th day of the 1st month of the taxpayer's current accounting year; the second on or before the 15th day of the 4th month; the third on or before the 15th day of the 9th month; & the fourth on or before the 15th day of the 12th month.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income, plus the tax on corporate net worth of two mills per $1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

Investment company companies and regulated investment companies are subject to tax under special allocation formulas.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, a tax prepayment must also be made for Investment Companies and these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligation.

"Regulated Investment Company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

The Corporation Business Tax on regulated investment companies was eliminated (P.L. 1983, C. 75), approved on February 24, 1983. Regulated investment companies in New Jersey were formerly taxed on both entire net worth and entire net income. These taxes are now eliminated and a set fee of $250 per year is imposed.

DEFERRED PRE-DISSOLUTION PAYMENT ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by:

(a) net income allocated to New Jersey, according to a formula based on property, sales and payroll; and

(b) net worth allocated to New Jersey according to the same three factor formula, subject to the aforementioned alternative minimum net worth tax bases.

COLLECTIONS (Fiscal Year)

	General Business Corporations	*Banking Corporations*	*Financial Corporations*
1979	$538,506,682	$28,812,953	$5,760,092
1980	627,207,517	30,604,224	1,509,384
1981	770,298,738	33,193,794	879,218
1982	840,554,472	37,776,799	2,869,943
1983	749,347,049	43,244,265	9,457,268

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E—1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within this State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

TABLE 13
CORPORATION BUSINESS TAX: COMPARISON WITH OTHER STATES

State	*Rate*	*Basis of Tax*
NEW JERSEY Corporation Business Tax	2 mills per $1 plus 9%	tax on allocated net worth (or other alternative tax bases). tax on allocated net income
Corporation Income Tax	7¼%	tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK Franchise Tax	10% or 1 78/100 mills per $1 or 3.0% or $250	(a) franchise tax based on net income (b) amount of business and investment capital allocated within the State. (c) net income plus compensation of officers and stockholders owning over 5% of issued capital stock minus $15,000 and any net loss
NEW YORK CITY	9%	on net income allocated to N.Y.C. 4 alternative methods may be followed (similar to N.Y. State)
MARYLAND Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS Franchise Tax	8.33%	franchise tax on allocated net income
PENNSYLVANIA	10 mills per $1 plus 10.5%	franchise tax on each dollar of actual value of whole capital stock[1] allocated net income
PHILADELPHIA Philadelphia School District	4 mills	gross receipts
CONNECTICUT Franchise tax	11.5% or 31/100 mills per $1	(a) franchise tax on net income allocated. (b) of face value of stock (whichever is greater)
OHIO Franchise Tax	4.6%-8.7%	4% of 1st $25,000 of value of stock determined according to net income plus 8% of value over $25,000.
Akron	1½%	of net profits on activities conducted in the city
Canton	1½%	
Cincinnati	2%	
Cleveland	1½%	
Dayton	1½%	
Toledo	1½%	
Youngstown	1½%	

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[1] Pennsylvania capital stock used in manufacturing, processing, research or development is exempt.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS (Fiscal Year)

1976	$159,479	1980	$214,112
1977	61,952	1981	122,368
1978	71,570	1982	135,898
1979	177,728	1983	207,525

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

EMERGENCY TRANSPORTATION TAX

Citation: The Emergency Transportation Tax Act: N.J.S.A. 54:8A—1 *et seq.*

DESCRIPTION

This is a graduated tax based on the income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources within New Jersey. The State Transportation Commissioner determines the "critical area State" and certifies such State to the State Treasurer within 40 days after the first day of each year. New York has been certified as a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax who have filed a return with the State of New York and have paid the tax due to that State are not required to file a return or pay this tax with New Jersey for said tax years.

HISTORY

Under the Emergency Transportation Tax Act as enacted in 1961 (C. 32, P.L. 1961), the original tax rate was graduated from 2%—10% upon entire net income other than capital gains and from 1%—5% upon income from net capital gains. Shortly after its introduction, the Act was amended to bring definitions of terms, deductions, exemptions, etc., into closer conformity with the New York Personal Income Tax laws (C. 129, P.L. 1961).

Certain requirements for fiduciary and partnership returns were eliminated in 1962 (C. 70, P.L. 1962) and in 1965 (C. 279, P.L. 1964), the act was amended to bring it into conformity with the U.S. Revenue Act of 1964.

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 14% was consistent with the New York State rate structure (C. 36, P.L. 1968). In 1969, the Act was extended to December 31, 1980 (C. 36, P.L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (C. 304, P.L. 1970). In 1980, the Act was extended to December 31, 1990 (C. 89, P.L. 1980).

Effective January 1, 1972 were a number of changes which included (1) an increase in the tax rate for taxpayers whose taxable income exceeds $25,000 from 14% to 15%, (2) a 2½% surcharge, (3) exemption provisions for taxpayers with low income by establishing a new minimum standard deduction, (4) increase in tax rate for tax preference income from 3% to 6%, (5) repeal of the statutory tax credit, and (6) an increase in the tax rate on long-term capital gains from 50% to 60% (C. 12, P.L. 1972).

A taxpayer subject to this law pays the greater of this tax or the New Jersey Gross Income Tax (P.L. 1976, C. 47, C. 65 and C. 66).

The amount of tax which exceeds that due under the New Jersey Gross Income Tax Act is to be deposited in the Transportation Fund, established by the commuter tax act. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by the act.

The amount of tax liability which is due under the New Jersey Gross Income Tax Act is to be deposited in the Property Tax Relief Fund established under that act.

Effective January 1, 1984, the N.J. Supreme Court declared this tax unconstitutional.

RATE OF TAX

Graduated from 2% on taxable income not exceeding $1,000 to 14% on amounts in excess of $23,000.

EXEMPTIONS

Personal exemptions are as follows:

(1) Single taxpayer, $800, additional $800 for taxpayer's spouse when separate return is filed and spouse has no gross income.

(2) Taxpayer 65 years of age or over, additional $800; and if such taxpayer's spouse is also over 65, additional $800.

(3) Blind taxpayers, additional $800; and if such taxpayer's spouse is also blind, additional $800.

(4) Dependent, $800.

STANDARD DEDUCTIONS

The standard deduction is 15% of gross income or $2,000, whichever is less. A minimum standard deduction of $1,000 is allowed to an unmarried individual and $1,500 to a head of household, surviving spouse with dependent child, and husband and wife.

WITHHOLDING REQUIREMENTS

Employers are required to withhold tax and remit withholdings quarterly.

COLLECTIONS (Fiscal Year)

1977	$30,453,830	1980	$34,464,614
1978	20,847,708	1981	41,888,784
1979	35,301,112	1982	42,801,252
1983	51,942,848		

DISPOSITION OF REVENUES

Proceeds are deposited in a special trust fund known as the

"Transportation Fund" and are used to defray transportation costs between New Jersey and New York.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B—1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C.9, P.L. 1970). One-half of the tax is for general State use; one-half is distributed equally between the municipality and county in which the taxpayer has a place of business.

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Businesses Tax (C. 171, P.L. 1975). Unincorporated Financial Business continue to be subject to the tax.

EXEMPTIONS

(1) National banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations:[1]

(7) Pawnbrokers;[1]

(8) State Banks and trust companies, and

(9) Financial business corporations.

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[1] Exempt only if organized under Laws of New Jersey.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is $25.

COLLECTIONS (Fiscal Year)

1976	$1,021,383	1980	$628,032
1977	145,576	1981	35,942
1978	92,060	1982	20,595
1979	121,360	1983	56,058

DISPOSITION OF REVENUES

Revenues are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

Increased the rate from 2-1/2% to 3-1/2% on amounts in excess of $50,000 (C. 229, P.L. 1982) effective January 1, 1983.

RATE OF TAX

Graduated from 2% on taxable income up to $20,000 to 2-1/2% on taxable income over $20,000 but not over $50,000 to 3-1/2% on amounts in excess of $50,000.

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or older, $1,000; also $1,000 for spouse

who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(2) Amounts withheld by an employer and payments of estimated tax.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

COLLECTIONS (Fiscal Year)

1977	$ 656,098,516	1980	$ 968,821,205
1978	714,200,960	1981	1,106,180,290
1979	838,498,071	1982	1,259,648,715
1983	1,391,557,103		

DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.;* 16A— *et seq.;* 54:18A—1 *et seq.;* 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

HISTORY

The first Insurance Premiums Tax in New Jersey was enacted in

1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions which subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

Chapter 163, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium tax. It also provided an additional 50% prepayment from domestic insurers.

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

COLLECTIONS (Fiscal Year)

1974	$49,459,603	1979	$ 85,473,443
1975	51,799,502	1980	90,936,373
1976	57,769,052	1981	97,557,248
1977	70,593,450	1982	114,403,823
1978	76,403,881	1983	103,217,147

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association 1983—($1,435,140).

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," which is that percentage of "true value" (not lower than 20% or higher than 100% in multiples of 10) established by each county board of taxation, except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government.

Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsbility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.,* 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $225 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is $3.65.

GROSS TAX LEVY (Fiscal Year)

1974	$2,725,869,300	1979	$3,492,936,977
1975	2,984,843,970	1980	3,793,898,389
1976	3,308,979,964	1981	4,191,857,580
1977	3,257,073,668	1982	4,558,756,569
1978	3,327,574,347	1983	4,915,835,156

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on sales of motor fuels.

Tax rate has changed as follows:

Effective Date	*Per Gallon*
Dec. 1, 1930	2¢-3¢
July 1, 1954	3¢-4¢
July 1, 1958	4¢-5¢
June 1, 1961	5¢-6¢
July 1, 1968	6¢-7¢
July 1, 1972	7¢-8¢

EXEMPTIONS

Motor fuel sales:
(1) to the United States Government,
(2) between licensed distributors,
(3) between licensed gasoline jobbers, and
(4) for export.

REFUNDS

Tax refunds are classified according to "refund use" as follows:

Refund Use	*Gallons*	*Dollars*
Auto and Buses	6,360,683	$ 508,855
Agriculture	1,992,944	159,436
Aircraft	1,566,759	125,341
Ambulances	467,054	37,364
Rural Free Delivery	47,116	3,769
Rails or Tracks	5,279	422
Private Property	1,401,474	112,118
Fishing	36,933	2,955
Cleaning	8,650	692
Exports	3,554,221	284,338
Fire Engines	27,807	2,225
Stationary Machinery and Implements	2,853,138	228,251
Heat and Light	148,326	11,866
	18,470,384	$1,477,631

RATE OF TAX

8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39—66).

COLLECTIONS (Fiscal Year)

1974	$268,488,197	1979	$298,024,258
1975	272,474,747	1980	280,860,039
1976	281,501,452	1981	278,037,674
1977	288,817,778	1982	280,757,150
1978	295,743,237	1983	282,347,938

DETAIL OF COLLECTIONS

Fiscal Year	*Receipts Gasoline Tax*	*Receipts Special FuelsTax*	*Gross Collections*	*Refunds*	*Net Collections*
1981	$251,636,439	$28,444,514	$280,080,953	$2,043,279	$278,037,674
1982	252,367,344	30,484,242	282,851,586	2,094,436	280,757,150
1983	254,270,843	31,050,207	285,321,050	2,973,112	282,347,938

The receipts shown above result from the following fuel sales and use:

Gasoline	3,239,746,612	Gallons
Special Fuels[1]	387,902,583	Gallons
Total[2]	3,627,649,195	Gallons

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[1] Includes diesel and propane, etc.

[2] 1981—3,496,744,818; 1982—3,551,021,312.

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license.

Revenue from the issuance of these licenses by fiscal year is as follows:

1981	$87,410
1982	84,965
1983	86,435

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 14
MOTOR FUELS TAX: COMPARISON WITH OTHER STATES

State	*Rates (per gallon)* *Gasoline*	*Diesel*	*Sales Tax*
New Jersey[1]	8¢	8¢	—
Connecticut	14¢	14¢	—
New York[2]	8¢	10¢	4% (N.Y.C. 4%)
Massachusetts	11¢	11¢	—
Maryland	13.5¢	13.5¢	—
Ohio	12¢	12¢	—
Pennsylvania	11¢	11¢	—
Federal	9¢	9¢	—

[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

TABLE 15
MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
Fiscal Year 1983

Type	*Fee*	*Number Issued*	*Amount*	*Expiration Date*
Distributor	No Fee	133	—	Valid Indefinitely—Bond Required.
Special License "A"	No Fee	51	—	Valid Indefinitely—Bond Required.
Special License "B"	No Fee	1,648	—	Valid Indefinitely—Bond Not Required.
Gasoline Jobber	$50	29	$1,450	Required to file bond to obtain license.Bond and license expire March 31 each year.
Retail Dealer	10	6,404	$64,040	Expires March 31 each year.
Wholesale Dealer	5	527	$2,635	Expires March 31 each year.
Transport License	5	3,662	$18,310	Expires March 31 each year.
Total		12,454	$86,435	

PUBLIC UTILITY TAXES

Local Property and Public Utility Branch administers five taxes which apply to Public Utilities—Public Utility Franchise Tax, Public Utility Gross Receipts Tax, Public Utility Excise Tax, Railroad Property Tax, and Railroad Franchise Tax.

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—18.

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, the Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C.17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A—54(a), 54:30A—18).

COLLECTIONS (Fiscal Year)

1974	$ 88,537,684	1979	$167,906,986
1975	104,670,465	1980	181,168,146
1976	122,407,344	1981	193,925,073
1977	140,482,158	1982	235,002,765
1978	155,148,330	1983	272,578,409

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C.25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS (Fiscal Year)

1974	$126,976,069	1979	$258,419,437
1975	156,090,289	1980	281,161,388
1976	185,869,998	1981	306,177,158
1977	213,044,395	1982	384,329,603
1978	239,055,835	1983	450,467,989

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying Excise taxes.

RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);

0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from their lines or mains in the State;

0.9375%—upon gross receipts of other utilities from business over, on, in, through or from their lines or mains in the State.

COLLECTIONS (Fiscal Year)

1974	$30,320,186	1979	$ 59,194,377
1975	37,720,422	1980	64,653,651
1976	44,031,184	1981	81,226,115
1977	50,014,535	1982	95,279,980
1978	55,315,333	1983	104,879,035

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service". Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided and is discussed on next page.

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Rail Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax.

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

In a similar manner, the Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

COLLECTIONS (Fiscal Year)

1974	$ 303,320	1979	$3,322,776
1975	290,509	1980	3,037,838
1976	320,037	1981	3,022,026
1977	274,393	1982	205,220
1978	3,225,891	1983	84,098

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

STATE AID TO MUNCIPALITIES IN LIEU OF REVENUE FROM CLASS II TAXES

(N.J.S.A. 54:29A-24.1 to 24.6)

A State tax on Class II railroad property (C. 139, P.L. 1966) removed a source of local property tax revenue. Therefore, C. 139 P.L. 1966 provided for replacement revenue to municipalities in which Class II railroad property is located. State aid is paid by the State Treasurer on warrant of the Director of Division of Budget and Accounting. It is payable to municipalities on December 10 each year.

Each municipality which received more than $1,000 in Class II railroad taxes for the year 1966 receives not less than the 1966 Class II railroad taxes *plus* an amount equal to the difference between 1965 Class II taxes and 1966 Class II taxes. The difference, however, is reduced by 10% each year beginning 1968 and continuing for 10 years.

Municipalities with the base revenue less than $1,000 as adjusted in Class II railroad taxes in 1966 are not eligible for State Aid. Amounts of State aid paid to municipalities by fiscal year are as follows:

1978 (Calendar 1977)	$7,013,150	1981 (Calendar 1980)	$3,955,689
1979 (Calendar 1978)	5,695,075	1982 (Calendar 1981)	3,892,057
1980 (Calendar 1979)	4,075,776	1983 (Calendar 1982)	see note

Note: No State aid was paid due to Conrail & Amtrak exemption from any State tax.

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxed at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

See Railroad Property Tax for Conrail and Amtrak exemption from any state tax.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

COLLECTIONS (Fiscal Year)

1974	$15,668	1979	$ 27,497
1975	11,959	1980	45,056
1976	33,352	1981	28,643
1977	15,031	1982	101,204
1978	23,999	1983	70,331

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Tax Act: N.J.S.A. 46:15—5 *et seq.*

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of $1.75 for each $500 of consideration. Of the $1.75, $0.50 is retained by the county and the $1.25 balance is forwarded to the State Treasurer.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (C. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from $0.50 to $1.75 for each $500.00 of "consideration" effective September 1, 1975.

Exemptions (N.J.S.A. 46:15—10)

The fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a debt or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16—7;

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

(15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

Two types of transfers of real property are exempt from the increase (State) portion of the fee:

(1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older for purposes of this Act), blind person, or disabled person or their spouses, and

(2) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX

$1.75 for each $500.00 of consideration or fractional part thereof.

COLLECTIONS[1] (Fiscal Year)

1974	$ 5,988,321	1979	$27,952,108
1975	5,071,762	1980	26,990,609
1976	13,785,875	1981	26,670,881
1977	19,247,782	1982	24,525,191
1978	23,905,456	1983	30,779,403

DISPOSITION OF REVENUES

Revenues are collected by the counties: county retains 28.6% and forwards balance to Treasurer for general State use.

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[1] State share 1981—$16,892,774; 1982—$16,065,919; 1983—$20,248,408.

TABLE 16
REALTY TRANSFER FEE TAX RATES: COMPARISON WITH OTHER STATES

State	*Rate*
Connecticut	55¢ on sales in excess of $100 but not exceeding $500 and 55¢ for each additional $500 or fraction thereof.
Maryland[1]	
Baltimore City	1 1/2% of value
Baltimore County	1 1/2% of value
Howard County	1 1/2% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over $35,000 1/2% of value of improved property between $20,000 and $35,000
Prince George County	2/5 of 1% of value
Massachusetts	$1 on sales in excess of $100 but not exceeding $500; and $1 on each additional $500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	$1.75 for each $500 of consideration or fractional part thereof.
New York	55¢ for each $500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 2% of net consideration exceeding $500,000
Ohio	55¢ per $500 of value or fractional part thereof.
Pennsylvania	1% of value of the property represented by such document

[1] Tax is not statewide.

SALES TAX

(a) SALES AND USE TAX

Citation: The New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set as 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to the increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

Increased the sales tax rate to 6%, effective January 3, 1983 (C. 227, P.L. 1982).

Non-prescription drugs, household paper products and soaps and detergents are exempt from sales tax, effective July 1, 1983.

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;
(2) Draught Beer;
(3) Bibles and other sacred scriptures;
(4) Casual sales except motor vehicles and registered boats;
(5) Cigarettes subject to Cigarette Tax Act;
(6) Clothing, except furs;
(7) Farm supplies and equipment;
(8) Flags of the United States and State of New Jersey;
(9) Food, food products and non-alcoholic beverages (off premises);
(10) Food sold in school cafeterias;
(11) Prescription drugs and other medical aids;

(12) Motor fuels;
(13) Periodicals and textbooks;
(14) Professional and personal services;
(15) Real estate sales;
(16) Tangible personal property used in research and development;
(17) Telephone lines, cables and other equipment;
(18) Transportation of persons or property;
(19) Utilities;
(20) Production machinery and equipment;
(21) Commercial motor vehicles weighing more than 18,000 pounds.
(22) Non-prescription drugs;
(23) Household products; and
(24) Soaps and detergents.

RATE OF TAX

6% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

Amount of Sale	*Tax*
$0.01 to 0.10	None
0.11 to 0.22	1¢
0.23 to 0.38	2¢
0.34 to 0.56	3¢
0.57 to 0.72	4¢
0.73 to 0.88	5¢
0.89 to 1.10	6¢

COLLECTIONS (Fiscal Year)

1974	$ 735,064,595	1979	$1,098,017,244
1975	770,380,745	1980	1,179,877,566
1976	829,483,092	1931	1,201,213,918
1977	905,149,435	1982	1,303,877,865
1978	1,003,034,342	1983	1,582,348,981

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Citation: The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

RATE OF TAX

6.5% on taxable sales.

COLLECTIONS (Fiscal Year)

1981	$62,244,636
1982	75,135,697
1983	77,935,145

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(c) ATLANTIC CITY LUXURY SALES TAX

Citation: The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

DESCRIPTION

Atlantic City Luxury Tax applies to receipts from the sale of:

1. Alcoholic Beverages sold by the drink;
2. Cover charges in restaurants, hotels etc.;
3. Room rental;
4. Hiring of rolling chairs, beach chairs and cabanas; and
5. Tickets of admission.

TABLE 17
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	*Year of Adoption*	*Rate*
Connecticut	1947	7-1/2%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	6%
New York	1965	4%—State; 4¢—Local[1]
Ohio	1934	5%—State; 0.5¢—Local[2]
Pennsylvania	1953	6%

[1] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[2] The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 18
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

Item	Conn.	Md.	Mass.	N.J.	N.Y.	Ohio	Pa.
Beer On-Premises	T	T	T	T[3]	T	T[5]	T
Beer Off-Premises	T	T	T	T[3]	T	T[5]	T
Cigarettes	T	E	E	E	T	T	E
Clothing	T[1]	T	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E[6]	E	E	E
Liquor On-Premises	T	T	T	T[3]	T	T	T
Liquor Off-Premises	T	T	T	T[3]	T	T	T
Manufacturing Equipment	E	E	E	E	E[4]	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price at 6.5% (C. 62, P.L., 1980).

[4] Taxable in New York City.

[5] 3.2% beer—exempt.

[6] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

RATE OF TAX

9% on taxable sales.

COLLECTIONS (Fiscal Year)

1981	$ 4,402,055
1982	5,356,369
1983	11,282,819

DISPOSITION OF REVENUE

Revenues are forwarded to Atlantic County Approvement Authority.

SANITARY LANDFILL TAX

Citation: Sanitary Landfill Facility Closure and Contingency Fund Act; N.J.S.A. 13:1E-100 et seq.

DESCRIPTION

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also requires the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account $0.30 per cubic yard of solids and $0.004 per gallon of liquids for all solid waste accepted for disposal on and after January 1, 1982.

HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon.

COLLECTIONS (Fiscal Year)

1982	$2,225,799
1983	5,696,437

DISPOSITION OF REVENUES

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

SAVINGS INSTITUTION TAX

Citation: The Savings Institution Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under one million and no less than $250 for savings institutions with assets of one million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

(1) 100 % of dividends of an owned and qualified subsidiary and

TABLE 19
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS: COMPARISON WITH OTHER STATES

State	Rate	Basis of Tax
Pennsylvania	15 mills per $1	On actual value of capital stock of national & State banks and savings institutions.
	11-1/2%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
	1%	On gross receipts of private bankers.
Massachusetts	12.54% (maximum established by State Tax Commission)	Net income of national banks, trust companies & Morris Plan banks.
New York	12%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations.
Maryland	7%	Net income of financial institutions except savings banks; building & savings and loan associations.
	3/4% of 1%	Net earnings over $100,000 of savings banks; building, savings and loan associations.
Connecticut	10%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt.
Ohio	1-1/2 mills per $1	Shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey[1]	1-1/2%	On allocated net worth; Unincorporated Financial Business such as personal finance or small loan finance in competition with national banks.
	3%	On net income of savings banks and savings and loan and building and loan associations.

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[1] Chapters 170 and 171, P.L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 9%.

(2) 50% of other dividends included in taxable income for federal tax purposes.

RATE OF TAX

3% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayment is allowed.

COLLECTIONS (Fiscal Year)

1974	$2,719,689	1979	$4,293,214
1975	2,328,395	1980	3,954,792
1976	2,203,543	1981	108,299
1977	2,974,894	1982	128,190
1978	4,064,465	1983	376

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act:
N.J.S.A. 58:10-23.11, et seq.

DESCRIPTION

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

(a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or

(b) The operator or owner of the transfering major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or

(c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C. 73, P.L. 1980). Effective Nov. 1980, the tax rates were revised from $.01 to $.04 per barrel transferred. Effective Aug. 1, 1982 the tax rates reverted back to such rates in effect prior to Nov. 1, 1980.

RATE OF TAX

(1) Nonpetroleum hazardous substances—greater of $0.01 per barrel or 0.4% of fair market value;

(2) Petroleum products—$0.01 per barrel; and

(3) Precious metals—$0.01 per barrel.

COLLECTIONS (Fiscal Year)

1978	$6,429,830	1981	$12,788,846
1979	6,402,848	1982	15,346,938
1980	6,850,324	1983	10,510,454

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation

Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

STATE RECYCLING TAX

Citation: Recycling Act; N.J.S.A. 13:1E-92 et seq.

DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Solid Waste Recycling Tax terminates on December 31, 1986.

HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.12 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.0006 per gallon. Solid waste accepted on or after January 1, 1986 will be taxed at the rate of $0.06 per cubic yard and $0.0003 per gallon.

COLLECTIONS (Fiscal Year)

1982	$1,860,051
1983	4,463,745

DISPOSITION OF REVENUES

The proceeds constitute a fund, the State Recycling Fund, jointly administered by the New Jersey Department of Energy and the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Act; N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Act: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of $500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

(4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(5) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

(8) Qualified employment annuities paid to a surviving spouse.

RATE OF TAX

Applicable to estates of
decedents dying on or after
July 1, 1963

First	$5,000.00 Exempt	Class A	Class B			Class C	Class D	Class E
Next	$10,000.00	1%	ELIMINATED			If less than $500.00; no tax, If $500.00 or more; no exemptions		EXEMPT
"	35,000.00	2%						
"	50,000.00	3%						
"	50,000.00	4%						
"	50,000.00	5%						
"	100,000.00	6%						
"	200,000.00	7%						
"	200,000.00	8%						
"	200,000.00	9%		On any amount				
"	200,000.00	10%		Up to	$ 700,000.00	11%	15%	
"	300,000.00	11%		Next	200,000.00	11%	16%	
"	300,000.00	12%		"	200,000.00	11%	16%	
"	500,000.00	13%		"	300,000.00	13%	16%	
"	500,000.00	14%		"	300,000.00	14%	16%	
"	500,000.00	15%		Over	1,700,000.00	16%	16%	
Over	3,200,000.00	16%						

Applicable to estates of
decedents dying on or after
July 1, 1978

First $15,000.00 Exempt	Class A	Class B		Class C	Class D	Class E
Next $35,000.00	2%	ELIMINATED		If less than $500.00; no tax, If $500.00 or more; no exemptions		EXEMPT
" 50,000.00	3%					
" 50,000.00	4%					
" 50,000.00	5%					
" 100,000.00	6%					
" 200,000.00	7%					
" 200,000.00	8%					
" 200,000:00	9%		On any amount			
" 200,000.00	10%		Up to $700,000.00	11%	15%	
" 300,000.00	11%		Next 200,000.00	11%	16%	
" 300,000.00	12%		" 200,000.00	11%	16%	
" 500,000.00	13%		" 300,000.00	13%	16%	
" 500,000.00	14%		" 300,000.00	14%	16%	
" 500,000.00	15%		Over 1,700,000.00	16%	16%	
Over 3,200,000.00	16%					

Beneficiary Classes

CLASS A Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.

*The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.

CLASS B This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.

CLASS C Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter.

CLASS D Every other transferee, distributee or beneficiary.

CLASS E State of New Jersey, municipal corporation within the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfer, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

Exemptions

CLASS A	$15,000.00 to each in class.
CLASS B	Eliminated
CLASS C	If less than $500.00, no tax; if $500.00, or more, no exemption.
CLASS D	
CLASS E	Entirely exempt.

Note: The Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS (Fiscal Year)

1974	$87,159,676	1979	$100,435,754
1975	81,359,747	1980	111,646,287
1976	79,933,845	1981	122,318,134
1977	85,497,185	1982	124,938,624
1978	96,056,901	1983	148,245,337

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 20
TRANSFER INHERITANCE AND ESTATE TAX: COMPARISON WITH OTHER STATES

New Jersey	Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut[1]	Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classed of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

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[1] An additional 10% surcharge is imposed with respect to estates of persons dying on or after July 1, 1983.

REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTIONS

1983

TABLE 21
STATE REVENUE SHARING DISTRIBUTION—1983

COUNTIES	Municipalities Share of $50 million	*Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Atlantic	$ 1,205,702	$ 1,765,458	$ 585,600	$ 2,351,058	$ 3,556,760	40,096	$ 7,465,608	$ 11,022,368
Bergen	6,062,690	5,285,289	3,016,200	8,301,489	14,364,179	187,695	36,299,516	50,663,695
Burlington	2,266,437	1,741,524	1,281,922	3,023,446	5,289,883	78,250	14,786,912	20,076,795
Camden	3,277,542	3,643,824	1,522,250	5,166,074	8,443,616	105,019	20,901,945	29,345,561
Cape May	401,856	1,120,819	305,575	1,426,394	1,828,250	20,182	3,780,072	5,608,322
Cumberland	875,002	1,273,975	331,000	1,604,975	2,479,977	25,787	4,984,757	7,464,734
Essex	6,234,664	3,094,522	1,450,900	4,545,422	10,780,086	110,670	22,818,603	33,598,689
Gloucester	1,249,184	1,420,586	700,550	2,121,136	3,370,320	46,366	8,734,663	12,104,983
Hudson	4,086,579	2,415,362	677,400	3,092,762	7,179,341	52,739	11,464,228	18,643,569
Hunterdon	476,079	493,496	283,798	777,294	1,253,373	21,189	3,943,512	5,196,885
Mercer	2,164,332	2,145,412	909,300	3,054,712	5,219,044	63,782	12,839,289	18,058,333
Middlesex	4,128,241	3,481,507	2,094,950	5,576,457	9,704,698	126,437	23,959,465	33,664,163
Monmouth	3,250,643	2,480,540	1,581,500	4,062,040	7,312,683	109,862	21,349,320	28,662,003
Morris	2,741,498	1,548,823	1,314,850	2,863,673	5,605,171	93,218	17,265,702	22,870,873
Ocean	1,779,383	4,571,659	1,426,550	5,998,209	7,777,592	103,003	20,445,453	28,223,045
Passaic	3,176,387	2,908,436	1,087,900	3,996,336	7,172,723	75,804	14,912,465	22,085,188
Salem	420,765	518,727	211,835	730,562	1,151,327	14,034	2,601,697	3,753,024
Somerset	1,397,597	968,735	702,676	1,671,411	3,069,008	47,007	8,904,136	11,973,144
Sussex	589,132	650,994	385,441	1,036,435	1,625,567	28,392	5,436,268	7,061,835
Union	3,711,251	3,154,285	1,588,400	4,742,685	8,453,936	104,080	20,409,653	28,863,589
Warren	505,036	719,439	292,675	1,002,114	1,507,150	19,046	3,594,694	5,101,844
Totals	$50,000,000	$45,403,412	$21,741,272	$67,144,684	$117,144,684	1,472,658	$286,897,958	$404,042,642

Difference in totals due to rounding.

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

STATE REVENUE SHARING DISTRIBUTION—1983

ATLANTIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Absecon City	$ 44,797	$ 52,312	$ 32,700	$ 85,012	$ 129,809	1,893	$ 350,787	$ 480,596
Atlantic City	274,915	327,675	57,850	385,525	660,440	3,845	654,621	1,315,061
Brigantine City	49,988	82,214	33,150	115,364	165,352	1,934	359,892	525,244
Buena Bor.	23,393	49,842	10,750	60,592	83,985	911	172,392	256,377
Buena Vista Twp.	32,494	71,952	15,950	87,902	120,396	1,527	278,410	398,806
Corbin City	1,753	8,410	1,350	9,760	11,513	88	15,500	27,013
Egg Harbor City	30,134	52,706	17,000	69,706	99,840	957	188,283	288,123
Egg Harbor Twp.	85,481	86,841	47,200	133,681	219,162	3,947	687,351	906,513
Estell Manor City	3,910	10.613	3,850	14,463	18,373	245	43,871	62,244
Folsom Bor.	13,651	13,725	7,950	21,675	35,326	501	90,712	126,038
Galloway Twp.	66,032	94,525	39,550	134,075	200,107	2,964	547,619	747,726
Hamilton Twp.	52,313	123,878	30,400	154,278	206,591	2,430	448,886	655,477
Hammonton Town	83,661	148,089	35,900	183,989	267,650	2,745	517,069	784,719
Linwood City	43,415	41,375	30,850	72,225	115,640	1,716	327,947	443,587
Longport Bor.	8,090	18,625	7,500	26,125	34,215	451	86,386	120,601
Margate City	70,246	89,350	46,050	135,400	205,646	2,669	506,177	711,823
Mullica Twp.	24,236	43,733	14,250	57,983	82,219	1,213	221,290	303,509
Northfield City	60,133	58,379	43,700	102,079	162,212	2,189	423,195	585,407
Pleasantville City	95,829	143,315	36,050	179,365	275,194	2,698	552,083	827,277
Port Republic City	4,382	9,250	3,950	13,200	17,582	243	45,057	62,639
Somers Point City	59,999	112,150	31,250	143,400	203,399	2,212	436,768	640,167
Ventnor City	69,673	110,075	33,950	144,025	213,698	2,408	458,583	672,281
Weymouth Twp.	7,180	16,784	4,450	21,234	28,414	310	52,729	81,143
Totals	$1,205,702	$1,765,458	$585,600	$2,351,058	$3,556,760	40,096	$7,465,608	$11,022,368

Difference in Totals Due to Rounding

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Allendale Bor.	$ 43,212	$ 11,771	$ 20,500	$ 32,271	$ 75,483	1,505	$ 284,503	$ 359,986
Alpine Bor	9,438	3,464	4,250	7,714	17,152	377	66,229	83,381
Bergenfield Bor.	196,883	134,977	106,450	241,427	438,310	6,068	1,219,755	1,658,065
Bogota Bor.	61,212	62,065	29,150	91,215	152,427	1,775	348,715	501,142
Carlstadt Bor.	46,179	66,960	21,050	88,010	134,189	1,220	221,711	355,900
Cliffside Park Bor.	131,087	146,470	48,300	194,770	325,857	3,921	753,942	1,079,799
Closter Bor.	58,718	40,706	39,950	80,656	139,374	2,202	428,066	567,440
Cresskill Bor.	55,785	47,925	37,250	85,175	140,960	2,055	400,322	541,282
Demarest Bor.	34,988	13,304	19,950	33,254	68,242	1,356	263,374	331,616
Dumont Bor.	137,828	128,211	81,350	209,561	347,389	4,482	892,282	1,239,671
East Rutherford Bor.	58,886	217,575	66,100	283,675	342,561	1,209	217,831	560,392
Edgewater Bor.	34,651	74,044	20,950	94,994	129,645	581	113,240	242,885
Elmwood Park Bor.	140,997	31,250	8,900	40,150	181,147	4,018	771,032	952,179
Emerson Bor.	57,471	35,964	38,450	74,054	131,525	1,981	375,471	506,996
Englewood City	163,547	125,400	47,000	172,400	335,947	3,958	836,972	1,172,919
Englewood Cliffs Bor.	40,044	13,225	19,500	32,725	72,769	1,461	258,657	331,426
Fair Lawn Bor.	254,387	289,655	158,750	448,405	702,792	9,103	1,756,252	2,459,044
Fairview Bor.	72,841	130,465	21,500	151,965	224,806	1,574	315,802	540,608
Fort Lee Bor.	210,534	148,916	40,150	189,066	399,600	5,341	1,013,613	1,413,213
Franklin Lakes Bor.	53,493	23,464	33,900	57,364	110,857	2,320	417,020	527,877
Garfield City	211,546	372,100	57,300	429,400	640,946	4,352	866,672	1,507,618
Glen Rock Bor.	87,975	42,725	55,250	97,975	185,950	3,385	662,584	848,534
Hackensack City	247,949	211,543	49,800	261,343	509,292	4,309	878,196	1,387,488
Harrington Park Bor.	33,539	8,700	19,350	28,050	61,589	1,237	235,553	297,142
Hasbrouck Heights Bor.	91,548	90,520	53,300	143,820	235,368	2,942	570,269	805,637
Haworth Bor.	25,415	10,500	15,150	25,650	51,065	990	190,448	241,513
Hillsdale Bor.	81,032	48,777	50,650	99,427	180,459	2,826	548,517	728,976
Hohokus Bor.	29,494	5,464	21,100	36,564	56,058	1,194	223,410	279,468
Leonia Bor.	60,032	30,672	24,750	55,422	115,454	1,754	355,702	471,156
Little Ferry Bor.	64,886	61,475	26,550	88,025	152,911	1,707	330,001	482,912
Lodi Bor.	177,030	260,146	60,950	321,096	498,126	3,545	724,676	1,222,802
Lyndhurst Twp.	154,985	198,939	75,450	274,389	429,374	4,347	830,083	1,259,457
Mahwah Twp.	81,099	44,900	37,800	82,700	163,700	2,796	509,473	673,272
Maywood Bor.	74,594	67,084	44,050	111,134	185,728	2,438	472,471	658,199
Midland Park Bor.	55,954	49,186	31,600	80,786	136,740	1,833	355,150	491,890
Montvale Bor.	51,639	13,225	27,700	40,925	92,564	1,712	310,945	403,509
Moonachie Bor.	20,561	23,587	8,750	32,337	52,898	461	80,098	132,996
New Milford Bor.	129,975	102,339	75,900	178,239	308,312	3,742	734,778	1,043,090
North Arlington Bor.	122,458	162,400	53,650	216,050	338,508	3,309	647,547	986,055

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Northvale Bor.	36,404	32,750	19,900	52,650	89,054	1,187	227,010	316,064
Norwood Bor.	30,673	25,740	18,100	43,850	74,523	1,125	212,800	287,323
Oakland Bor.	102,065	34,874	57,350	92,224	194,289	3,424	654,118	848,407
Old Tappan Bor.	27,640	11,149	16,600	27,749	55,389	1,047	195,115	250,504
Oradell Bor.	59,763	36,337	40,650	76,987	136,750	2,421	457,416	594,166
Palisades Park Bor.	91,077	84,172	29,450	113,622	204,699	2,051	401,816	606,515
Paramus Bor.	194,760	120,852	138,750	259,602	454,362	6,745	1,224,179	1,678,541
Park Ridge Bor.	61,684	41,175	32,750	73,925	135,609	2,069	400,182	535,791
Ramsey Bor.	88,043	31,079	46,900	77,979	166,022	3,156	606,297	772,319
Ridgefield Bor.	....	88,000	32,350	120,350	120,350	2,034	340,424	460,774
Ridgefield Park Twp.	94,751	78,331	38,700	117,031	211,782	2,362	473,904	685,686
Ridgewood Village	185,355	62,153	90,450	152,603	337,958	6,250	1,229,438	1,567,396
Riveredge Bor.	85,549	65,610	56,200	121,810	207,359	2,872	561,405	768,764
Rivervale Twp.	61,751	28,275	40,750	69,025	130,776	2,525	477,198	607,974
Rochelle Park Twp.	42,808	66,639	28,800	95,439	138,247	1,559	291,940	430,187
Rockleigh Bor.	....	1,783	700	2,483	2,483	38	6,518	9,001
Rutherford Bor.	139,244	124,875	65,500	190,375	329,619	4,015	796,463	1,126,082
Saddle Brook Twp.	110,323	132,688	71,700	204,388	314,711	3,472	648,228	962,939
Saddle River Bor.	16,550	3,346	10,250	13,596	30,146	762	135,067	165,213
South Hackensack Twp.	16,550	31,450	6,900	38,350	54,900	423	80,299	135,199
Teaneck Twp.	285,027	169,450	138,400	207,850	592,877	9,553	1,980,470	2,573,347
Tenafly Bor.	97,144	47,825	52,300	100,125	197,269	3,576	705,584	902,853
Teterboro Bor.	....	....	....	....	....	....	....	....
Upper Saddle River Bor.	55,044	135,575	30,150	43,725	98,769	2,088	377,899	476,668
Waldwick Bor.	86,155	53,805	53,600	107,405	193,560	2,838	552,158	745,718
Wallington Bor.	73,583	133,950	29,150	163,100	236,683	1,814	350,276	586,959
Washington Twp.	73,448	34,834	46,400	81,234	154,682	2,642	500,237	654,919
Westwood Bor.	77,021	39,750	41,200	80,950	157,971	2,428	463,828	621,799
Woodcliff Lake Bor.	27,988	8,894	21,750	30,644	68,632	1,451	272,776	341,408
Wood-Ridge Bor.	57,167	82,094	35,750	117,844	175,011	2,082	390,213	565,224
Wyckoff Twp.	111,233	50,093	72,300	122,393	233,626	4,300	804,894	1,038,520
Totals	$6,062,690	$5,285,289	$3,016,200	$8,301,489	$14,364,179	187,695	$36,299,516	$50,663,695

Difference in Totals Due to Rounding

BURLINGTON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bass River Twp.	$ 6,168	$ 17,800	$ 5,850	$ 23,650	$ 29,818	345	$ 67,456	$ 97,274
Beverly City	22,112	28,593	9,550	38,143	60,255	622	123,582	183,837
Bordentown City	30,741	34,971	13,450	48,421	79,162	904	177,871	257,033
Bordentown Twp.	52,886	43,603	34,050	77,653	130,539	1,592	313,113	443,652
Burlington City	77,998	137,800	36,050	173,850	251,848	2,210	329,575	581,423
Burlington Twp.	84,268	39,050	43,000	82,050	166,318	2,277	418,786	585,104
Chesterfield Twp.	21,842	14,150	9,600	23,750	45,592	559	105,134	150,726
Cinnaminson Twp.	118,413	55,901	77,750	133,651	252,064	4,197	786,081	1,038,145
Delanco Twp.	28,348	35,500	16,750	52,250	80,598	939	185,821	266,419
Delran Twp.	79,313	59,899	54,050	113,949	193,262	3,213	605,587	798,849
Eastampton Twp.	19,752	13,300	10,850	24,150	43,902	670	129,106	173,008
Edgewater Park Twp.	58,246	24,197	30,550	54,747	112,993	1,870	354,681	467,674
Evesham Twp.	124,170	58,450	69,250	127,700	251,870	5,539	1,018,960	1,270,830
Fieldsboro Bor.	4,180	5,250	1,750	7,000	11,180	135	25,356	36,536
Florence Twp.	60,066	125,360	40,050	165,410	225,476	2,487	480,589	706,065
Hainesport Twp.	20,089	32,833	13,750	46,583	66,672	872	167,125	233,797
Lumberton Twp.	31,381	21,059	16,950	38,009	69,390	954	178,626	248,016
Mansfield Twp.	18,337	18,203	9,000	27,203	45,540	618	115,840	161,380
Maple Shade Twp.	124,143	193,088	69,500	262,588	386,731	4,033	766,384	1,153,115
Medford Twp.	67,819	32,207	53,610	85,816	153,635	4,234	784,325	937,960
Medford Lakes Bor.	33,741	14,325	19,650	33,975	67,716	1,339	253,633	321,349
Moorestown Twp.	106,986	79,482	61,200	140,682	247,668	3,966	764,824	1,012,492
Mount Holly Twp.	89,256	61,222	41,650	102,872	192,128	2,312	455,310	647,438
Mount Laurel Twp.	100,461	40,143	65,150	105,293	205,754	4,764	880,394	1,086,148
New Hanover Twp.	89,829	3,525	2,900	6,425	96,254	124	22,714	118,968
North Hanover Twp.	59,021	9,406	8,950	18,356	77,377	489	85,673	163,050
Palmyra Bor.	48,639	56,550	32,000	88,550	137,189	1,861	363,036	500,225
Pemberton Bor.	9,876	5,587	3,150	8,737	18,613	212	41,108	59,721
Pemberton Twp.	148,817	84,133	120,850	204,983	353,800	5,277	990,404	1,344,204
Riverside Twp.	58,751	120,923	29,500	150,423	209,174	1,945	372,348	581,522
Riverton Bor.	23,022	17,275	12,650	29,925	52,947	758	150,263	203,210
Shamong Twp.	11,258	10,437	11,500	21,937	33,195	1,048	195,486	228,681
Southampton Twp.	42,741	132,414	45,812	178,226	220,967	2,971	580,732	801,699
Springfield Twp.	16,651	17,240	9,400	26,640	43,291	588	109,716	153,007
Tabernacle Twp.	17,022	15,729	18,200	33,929	50,951	1,552	286,670	337,621
Washington Twp.	4,652	10,750	2,750	13,500	18,152	176	33,043	51,195
Westampton Twp.	18,910	7,215	20,150	27,365	46,275	1,011	192,493	238,768
Willingboro Twp.	309,903	55,254	154,700	209,954	519,857	9,286	1,820,522	2,340,379
Woodland Twp.	14,056	7,450	4,700	12,150	26,206	235	41,637	67,843
Wrightstown Bor.	12,573	1,250	1,700	2,950	15,523	66	12,912	28,435
Totals	$2,266,437	$1,741,524	$1,281,922	$3,023,446	$5,289,883	78,250	$14,786,912	$20,076,795

Difference in Totals Due to Rounding

CAMDEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Audubon Bor.	$ 72,470	$ 116,420	$ 42,450	$ 158,870	$ 231,340	2,596	$ 539,108	$770,448
Audubon Park Bor.	9,674	....	....	....	9,674	474	62,594	72,268
Barrington Bor.	59,190	63,513	34,650	98,163	157,353	1,793	368,956	526,309
Bellmawr Bor.	110,323	118,525	57,850	176,375	286,698	3,524	700,348	987,046
Berlin Bor.	37,752	38,800	22,150	60,950	98,702	1,371	271,984	270,686
Berlin Twp.	40,449	46,736	17,500	64,236	104,685	1,263	251,883	356,568
Brooklawn Bor.	19,685	38,256	9,050	47,306	66,991	570	116,715	183,706
Camden City	677,748	765,933	97,000	862,933	1,540,681	11,416	2,170,978	3,711,659
Cherry Hill Twp.	455,551	228,768	267,200	495,968	951,519	17,292	3,450,597	4,402,116
Chesilhurst Bor.	9,728	10,950	3,250	14,200	23,928	308	62,020	85,948
Clementon Bor.	35,055	51,075	15,800	66,875	101,930	1,245	257,910	359,840
Collingswood Bor.	117,334	133,624	49,550	183,174	300,508	3,301	683,954	984,462
Gibbsboro Bor.	18,370	17,729	12,400	30,129	48,499	608	119,616	168,115
Gloucester City	102,301	194,220	42,450	236,670	338,971	2,930	573,075	912,046
Gloucester Twp.	245,354	217,013	142,450	359,463	604,817	10,582	2,068,959	2,673,776
Haddon Twp.	121,413	176,218	69,700	245,918	367,331	4,240	876,132	1,243,463
Haddonfield Bor.	87,504	77,748	54,800	132,548	220,052	3,498	715,114	935,166
Haddon Heights Bor.	62,864	79,567	39,500	119,067	181,931	2,296	473,756	655,687
Hi-Nella Bor.	9,472	4,175	2,850	7,025	16,497	121	26,069	42,566
Laurel Springs Bor.	19,280	23,594	8,550	32,144	51,964	534	110,261	162,225
Lawnside Bor.	19,483	20,247	9,400	29,647	49,130	706	144,911	194,041
Lindenwold Bor.	122,559	75,016	40,750	115,766	238,325	2,670	533,392	771,717
Magnolia Bor.	42,201	43,411	19,800	63,211	105,412	1,171	238,277	343,689
Merchantville Bor.	29,190	26,284	13,050	39,334	68,524	871	185,286	253,810
Mt. Ephraim Bor.	37,583	93,919	24,200	118,119	155,702	1,432	295,517	451,219
Oaklyn Bor.	30,977	65,731	17,650	83,381	114,358	1,131	237,112	351,470
Pennsauken Twp.	248,691	384,100	146,900	531,000	779,691	9,208	1,858,841	2,638,532
Pine Hill Bor.	51,619	52,776	22,850	75,626	127,245	1,723	343,410	470,655
Pine Valley Bor.	169	....	....	....	169	7	1,665	1,854
Runnemede Bor.	73,279	109,108	43,650	152,758	226,037	2,276	465,244	691,281
Somerdale Bor.	47,257	45,068	25,350	70,418	117,675	1,376	280,776	398,451
Stratford Bor.	69,335	38,731	39,900	78,631	147,966	1,929	380,531	528,497
Tavistock Bor.	101	....	....	....	101	2	444	545
Voorhees Twp.	49,347	28,300	35,000	63,300	112,647	2,888	548,231	660,878
Waterford Twp.	30,876	62,052	29,700	91,752	122,628	2,188	429,333	551,961
Winslow Twp.	91,717	151,809	55,500	207,309	299,026	4,760	899,136	1,198,162
Woodlynne Bor.	21,101	44,408	9,400	53,808	74,909	719	159,790	234,699
Totals	$3,277,542	$3,643,824	$1,522,250	$5,166,074	$8,443,616	105,019	$20,901,945	$29,345,561

Difference in Totals Due to Rounding

CAPE MAY COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Avalon Bor.	12,708	$ 20,168	$ 10,800	$ 30,968	$ 43,676	660	$ 121,093	$ 164,769
Cape May City	26,797	43,264	16,350	59,614	86,411	877	178,478	264,889
Cape May Point Bor.	1,416	9,078	1,800	10,878	12,294	111	19,838	32,132
Dennis Twp.	19,045	37,634	13,150	50,784	69,829	1,021	181,947	251,776
Lower Twp.	76,582	393,242	72,086	465,329	541,911	5,174	986,899	1,528,810
Middle Twp.	62,999	152,522	35,900	188,422	251,421	2,636	502,969	754,390
North Wildwood City	27,033	93,386	18,300	111,686	138,719	1,201	233,721	372,440
Ocean City	75,774	124,630	50,400	175,030	250,804	3,117	594,994	845,798
Sea Isle City	17,696	41,257	12,300	53,557	71,253	678	128,965	200,218
Stone Harbor Bor.	8,292	14,842	6,300	21,142	29,434	429	83,481	112,915
Upper Twp.	....	47,909	30,189	78,098	78,098	1,855	280,131	358,229
West Cape May Bor.	6,910	16,900	2,800	19,700	26,610	252	46,793	73,403
West Wildwood Bor.	1,753	9,950	1,400	11,350	13,103	113	22,490	25,593
Wildwood City	21,741	51,284	10,500	61,784	83,525	704	142,631	226,156
Wildwood Crest Bor.	24,269	47,030	19,400	66,430	90,699	1,033	195,370	286,069
Woodbine Bor.	18,842	17,722	3,900	21,622	40,464	321	60,271	100,735
Totals	$401,856	$1,120,819	$305,575	$1,426,394	$1,828,250	20,182	$3,780,072	$5,608,322

Difference in Totals Due to Rounding

CUMBERLAND COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bridgeton City	$144,704	$ 177,178	$ 40,100	$ 217,278	$ 361,982	3,075	$ 622,513	$ 984,495
Commercial Twp.	26,224	95,148	14,000	109,148	135,372	1,072	172,106	307,478
Deerfield Twp.	18,269	32,600	6,200	38,800	57,069	554	104,819	161,888
Downe Twp.	12,168	33,330	6,700	40,030	52,198	487	84,126	136,324
Fairfield Twp.	36,437	46,452	10,800	57,252	93,689	1,005	182,801	276,490
Greenwich Twp.	6,472	12,663	2,150	14,813	21,285	231	45,260	66,545
Hopewell Twp.	28,112	33,544	12,850	46,394	74,506	1,068	205,048	279,554
Lawrence Twp.	16,516	21,125	5,550	26,675	43,191	498	100,635	143,826
Maurice River Twp.	28,954	49,738	10,800	60,538	89,492	832	149,768	239,260
Millville City	154,446	242,442	75,100	317,542	471,988	5,050	958,419	1,430,407
Shiloh Bor.	4,011	6,900	1,650	8,550	12,561	125	22,875	35,436
Stow Creek Twp.	7,685	11,350	3,400	14,750	22,435	332	62,081	84,516
Upper Deerfield Twp.	46,246	60,389	20,550	80,939	127,185	1,545	287,887	415,072
Vineland City	344,756	451,116	121,150	572,266	917,022	9,913	1,986,419	2,903,441
Totals	$875,002	$1,273,975	$331,000	$1,604,975	$2,479,977	25,787	$4,984,757	$7,464,734

Difference in Totals Due to Rounding

ESSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Belleville Town	$ 262,410	$ 301,408	$ 92,450	$ 393,858	$ 656,268	6,166	$ 1,306,062	$ 1,962,330
Bloomfield Town	351,801	342,437	139,550	481,987	833,788	9,332	1,985,278	2,819,066
Caldwell Bor.	58,549	28,000	19,500	47,500	106,049	1,290	266,253	372,302
Cedar Grove Twp.	97,043	55,772	50,550	106,322	203,365	2,929	558,554	761,919
East Orange City	515,010	159,715	58,850	218,565	733,575	5,793	1,443,034	2,176,609
Essex Fells Bor.	17,089	2,194	7,550	9,744	26,833	639	125,381	152,214
Fairfield Bor.	48,740	35,875	31,600	67,475	116,215	1,989	374,556	490,771
Glen Ridge Bor.	57,471	19,082	26,800	45,882	103,353	2,050	438,625	541,978
Irvington Town	393,834	224,292	59,450	283,742	677,576	6,255	1,378,747	2,056,323
Livingston Twp.	207,636	81,786	122,550	204,336	411,972	7,856	1,514,048	1,926,020
Maplewood Twp.	165,064	146,519	81,400	227,919	392,983	5,985	1,274,417	1,667,400
Millburn Twp.	140,997	34,303	69,350	103,653	244,650	5,272	1,029,270	1,273,920
Montclair Town	292,544	143,277	84,200	227,577	520,121	7,051	1,514,538	2,034,659
Newark City	2,514,717	854,100	160,150	1,014,250	3,528,967	17,052	3,132,984	6,661,951
North Caldwell Bor.	45,774	11,575	21,550	33,125	78,899	1,490	290,330	369,229
Nutley Town	217,377	221,435	106,400	327,835	545,212	6,588	1,374,287	1,919,499
Orange City	224,489	90,740	24,000	114,740	339,229	2,539	573,583	912,812
Roseland Bor.	31,044	13,728	19,250	32,978	64,022	1,292	247,146	311,168
South Orange Village	112,413	38,260	43,500	81,760	194,173	3,474	751,205	945,378
Verona Bor.	103,548	75,013	54,200	129,213	232,761	3,484	722,611	955,372
West Caldwell Bor.	83,122	39,492	44,100	83,592	166,714	3,078	612,341	779,055
West Orange Town	293,993	175,420	133,950	309,370	603,363	9,066	1,905,354	2,508,717
Totals	$6,234,664	$3,094,522	$1,450,900	$3,545,422	$10,780,086	110,670	$22,818,603	$33,598,689

Difference in Totals Due to Rounding

GLOUCESTER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Clayton Bor.	$ 39,370	$ 45,594	$ 17,450	$ 63,044	$ 102,414	1,362	$ 263,135	$ 365,549
Deptford Twp.	169,378	170,623	91,600	262,223	431,601	5,469	1,041,953	1,473,554
East Greenwich Twp.	23,662	21,267	15,900	37,167	60,829	1,072	199,116	259,945
Elk Twp.	19,820	31,531	8,800	40,331	60,151	691	127,974	188,125
Franklin Twp.	66,066	115,351	37,350	152,701	218,767	2,999	557,720	776,487
Glassboro Bor.	93,234	79,082	37,300	116,382	209,616	2,266	449,079	658,695
Greenwich Twp.	39,741	61,363	27,800	89,163	128,904	1,442	245,952	374,856
Harrison Twp.	19,382	18,531	11,250	29,781	49,163	794	153,034	202,197
Logan Twp.	12,303	23,500	10,900	34,400	46,703	948	166,513	213,216
Mantua Twp.	69,504	66,876	41,900	108,776	178,280	2,294	440,961	619,241
Monroe Twp.	110,829	193,653	71,050	264,703	375,532	4,865	897,694	1,273,226
National Park Bor.	26,325	40,796	15,200	55,996	82,321	879	173,960	256,281
Newfield Bor.	10,753	20,097	3,550	23,647	34,400	409	78,897	113,297
Paulsboro Bor.	56,493	73,635	24,050	97,685	154,178	1,469	273,607	427,785
Pitman Bor.	71,122	67,638	33,750	101,388	172,510	2,289	447,703	620,213
South Harrison Twp.	8,730	8,000	3,500	11,500	20,230	331	60,389	80,619
Swedesboro Bor.	16,213	25,619	4,850	30,469	46,682	413	79,546	126,228
Washington Twp.	121,008	78,523	97,250	175,774	296,782	7,273	1,336,578	1,633,360
Wenonah Bor.	16,618	9,929	10,400	20,329	36,947	635	125,290	162,237
West Deptford Twp.	102,975	91,618	65,850	157,468	260,443	3,901	717,489	977,932
Westville Bor.	36,269	67,465	18,350	85,815	122,084	1,159	230,985	353,069
Woodbury City	86,054	80,996	35,700	116,696	202,750	2,283	452,409	655,159
Woodbury Heights Bor.	25,584	22,123	14,200	36,324	61,908	886	169,984	231,892
Woolwich Twp.	7,753	6,775	2,600	9,375	17,128	237	44,696	61,824
Totals	$1,249,184	$1,420,586	$700,550	$2,121,136	$3,370,320	46,366	$8,734,663	$12,104,983

Difference in Totals Due to Rounding

HUDSON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bayonne City	$ 495,123	$ 410,794	$149,050	$ 559,844	$1,054,976	8,841	$ 1,898,911	$ 2,953,878
East Newark Bor.	13,314	15,800	2,800	18,600	31,914	249	51,714	83,628
Guttenberg Town	38,999	33,406	6,850	40,256	79,255	824	161,755	241,010
Harrison Town	81,908	56,040	19,250	75,290	157,198	1,330	255,186	412,384
Hoboken City	312,060	75,571	17,450	93,021	405,081	1,521	338,707	743,788
Jersey City City	1,727,387	919,244	222,250	1,141,494	2,868,881	18,459	4,104,914	6,973,795
Kearny Town	256,915	221,392	78,700	300,092	557,007	5,758	1,145,071	1,702,078
North Bergen Twp.	324,768	304,033	70,100	374,133	698,901	6,050	1,288,008	1,986,909
Secaucus Town	81,605	96,858	45,800	142,658	224,263	2,998	596,644	820,907
Union City	388,036	142,098	29,150	171,248	559,284	3,062	750,417	1,309,701
Weehawken Twp.	89,122	36,775	14,850	51,625	140,747	1,212	306,842	447,589
West New York Town	277,342	103,350	21,150	124,500	401,842	2,435	566,058	967,900
Totals	$4,086,579	$2,415,362	$677,400	$3,092,762	$7,179,341	52,739	$11,464,228	$18,643,569

Difference in Totals Due to Rounding

HUNTERDON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alexandria Twp.	$ 15,741	$ 14,625	$ 9,700	$ 24,325	$ 40,066	719	$ 136,892	$ 176,958
Bethlehem Twp.	11,022	11,925	9,800	21,725	32,747	754	141,104	173,851
Bloomsbury Bor.	6,000	6,592	3,100	9,692	15,692	220	42,645	58,337
Califon Bor.	7,045	10,200	3,950	14,150	21,195	281	54,849	76,044
Clinton Town	11,764	8,097	6,550	14,647	26,411	445	87,300	113,711
Clinton Twp.	36,370	30,625	25,600	56,225	92,595	1,883	349,724	442,319
Delaware Twp.	23,359	22,500	12,450	34,950	58,309	945	175,529	233,838
East Amwell Twp.	18,707	15,694	11,798	27,492	46,199	907	166,199	212,398
Flemington Bor.	27,202	20,361	7,500	27,861	55,063	571	113,045	168,108
Franklin Twp.	15,337	13,806	9,300	23,106	38,443	631	118,473	156,916
Frenchtown Bor.	10,281	11,950	4,300	16,250	26,531	309	61,004	87,535
Glen Gardner Bor.	4,955	5,400	2,250	7,650	12,605	179	35,200	47,805
Hampton Bor.	9,842	11,500	3,950	15,450	25,292	303	60,256	85,548
High Bridge Bor.	19,348	21,043	11,700	32,743	52,091	878	167,236	219,327
Holland Twp.	....	36,796	19,800	56,590	56,590	1,251	197,131	253,721
Kingwood Twp.	16,449	19,325	7,500	26,825	43,274	640	122,312	165,586
Lambertville City	29,561	49,975	11,150	61,125	90,686	860	166,105	256,791
Lebanon Bor.	6,101	12,750	1,050	13,800	19,901	185	36,888	56,789
Lebanon Twp.	31,550	32,853	14,750	47,603	79,153	1,305	231,642	310,795
Milford Bor.	8,831	15,350	4,250	19,600	28,431	315	59,166	87,597
Raritan Twp.	51,437	33,382	29,550	62,932	114,369	2,193	413,287	527,656
Readington Twp.	55,617	45,438	37,150	82,588	138,205	2,784	517,214	655,419
Stockton Bor.	4,108	7,000	2,750	9,750	13,858	145	28,274	42,132
Tewksbury Twp.	21,910	9,325	14,700	24,025	45,935	1,047	193,288	239,223
Union Twp.	18,033	13,575	10,200	23,775	41,808	837	154,896	196,704
West Amwell Twp.	15,438	13,415	9,000	22,415	37,853	602	113,856	151,709
Totals	$476,079	$493,496	$283,798	$777,294	$1,253,373	21,189	$3,943,512	$5,196,885

Difference in Totals Due to Rounding

MERCER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
East Windsor Twp.	$ 137,559	$ 16,999	$ 30,800	$ 47,799	$ 185,358	3,788	$ 726,229	$ 911,587
Ewing Twp.	223,208	289,405	140,800	430,205	653,413	8,337	1,650,576	2,303,989
Hamilton Twp.	558,695	729,450	366,900	1,096,350	1,655,045	20,949	4,138,934	5,793,979
Hightstown Bor.	37,685	21,471	11,550	33,021	70,706	908	184,996	255,702
Hopewell Bor.	15,404	13,835	5,500	19,335	34,739	462	90,784	125,523
Hopewell Twp.	71,189	41,126	43,400	84,526	155,715	2,990	569,164	724,879
Lawrence Twp.	135,064	100,452	54,550	175,002	310,066	4,457	861,266	1,171,332
Pennington Bor.	14,629	9,160	7,400	17,010	31,639	534	103,904	135,543
Princeton Bor.	82,448	31,171	13,750	44,921	127,369	1,196	238,034	365,403
Princeton Twp.	94,818	31,087	33,050	65,137	158,955	2,820	539,206	698,161
Trenton City	720,152	809,424	156,000	965,424	1,685,576	14,611	3,220,147	4,905,723
Washington Twp.	23,595	14,969	11,800	26,769	50,364	759	141,557	191,921
West Windsor Twp.	49,886	26,413	23,800	50,213	100,099	1,971	374,493	474,592
Totals	$2,164,332	$2,145,412	$909,300	$3,054,712	$5,219,044	63,782	$12,839,289	$18,058,333

Difference in Totals Due to Rounding

MIDDLESEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Carteret Bor.	$ 152,592	$ 208,423	$ 88,550	$ 296,973	$ 449,565	4,265	$ 837,763	$ 1,287,328
Cranbury Twp.	15,640	7,900	6,500	14,400	30,400	521	93,819	123,859
Dunellen Bor.	48,336	58,075	26,600	84,675	133,011	1,547	304,115	437,126
East Brunswick Twp.	249,668	107,146	151,250	258,396	508,064	9,272	1,744,896	2,252,960
Edison Twp.	476,450	285,775	251,800	537,575	1,014,025	15,193	2,779,231	3,793,256
Helmetta Bor.	6,640	7,169	2,650	9,819	16,459	242	46,001	62,460
Highland Park Bor.	100,100	55,725	31,050	86,775	186,885	2,190	453,830	640,715
Jamesburg Bor.	32,426	30,875	11,600	42,475	74,901	844	165,556	240,457
Metuchen Bor.	109,615	80,473	59,950	140,423	250,038	3,661	715,440	965,478
Middlesex Bor.	105,267	90,993	60,750	151,743	257,010	3,309	635,985	892,995
Milltown Bor.	46,246	59,600	32,400	92,000	138,246	1,920	364,924	503,170
Monroe Twp.	72,571	58,123	73,050	131,173	203,744	5,506	1,085,583	1,289,329
New Brunswick City	288,465	215,895	46,050	261,945	550,410	3,684	754,219	1,304,629
North Brunswick Twp.	121,447	113,667	61,500	175,167	296,614	4,314	798,906	1,095,520
Old Bridge Twp.	351,767	229,961	179,550	409,511	761,278	10,452	2,015,640	2,776,918
Perth Amboy City	268,039	274,912	67,350	342,262	610,301	5,397	1,044,763	1,655,064
Piscataway Twp.	270,533	140,144	113,350	253,483	524,016	7,857	1,453,717	1,977,733
Plainsboro Twp.	13,517	6,291	4,000	10,291	23,808	628	109,635	133,443
Sayreville Bor.	228,804	209,536	151,800	361,336	590,140	7,359	1,327,453	1,917,593
South Amboy City	65,897	105,575	29,250	134,825	200,722	1,766	340,993	541,715
South Brunswick Twp.	104,088	63,877	53,100	116,977	221,065	3,929	727,032	948,097
South Plainfield Bor.	148,749	121,128	104,450	225,578	374,327	5,469	1,015,815	1,390,142
South River Bor.	106,784	187,304	54,950	242,254	349,038	3,418	694,274	1,043,312
Spotswood Bor.	57,336	32,820	34,000	66,820	124,156	1,774	338,953	463,109
Woodbridge Twp.	687,254	730,130	399,450	1,129,580	1,816,834	21,920	4,110,925	5,927,759
Totals	$4,128,241	$3,481,507	$2,094,950	$5,576,457	$9,704,698	126,437	$23,959,465	$33,664,163

Difference in Totals Due to Rounding

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Aberdeen Twp.	$ 128,525	$ 79,308	$ 59,050	$ 138,358	$ 266,883	3,927	$ 763,132	$ 1,030,015
Allenhurst Bor.	6,607	3,816	2,600	6,416	13,023	208	40,294	53,317
Allentown Bor.	12,101	10,893	5,650	16,543	28,644	469	92,707	121,351
Asbury Park City	110,627	58,250	14,350	72,600	183,227	1,221	282,230	465,457
Atlantic Highlands Bor.	35,494	28,658	16,750	45,408	80,902	1,143	230,005	310,907
Avon-By-The-Sea Bor.	14,595	15,000	7,650	22,650	37,245	496	99,662	136,907
Belmar Bor.	39,134	55,956	15,700	71,656	110,790	1,054	213,980	324,770
Bradley Beach Bor.	28,314	52,000	10,750	62,750	91,064	760	164,304	255,368
Brielle Bor.	24,067	15,284	15,600	30,884	54,951	1,136	218,258	273,209
Colts Neck Township	42,741	13,400	22,000	35,400	78,141	1,733	318,949	397,090
Deal Bor.	16,348	5,500	5,400	10,900	27,248	402	75,254	102,502
Eatontown Bor.	78,639	29,009	28,800	57,809	136,448	1,443	279,714	416,162
Englishtown Bor.	8,090	7,328	1,900	9,228	17,318	184	37,595	54,913
Fair Haven Bor.	41,932	27,000	26,200	53,200	95,132	1,626	319,526	414,658
Farmingdale Bor.	9,371	6,250	4,300	10,550	19,921	237	45,990	65,911
Freehold Bor.	74,425	51,973	28,850	80,823	155,248	1,993	394,187	549,435
Freehold Twp.	117,233	44,505	54,850	99,355	216,588	4,142	770,842	987,430
Hazlet Twp.	155,760	86,434	97,100	183,534	339,294	5,202	977,670	1,316,964
Highlands Bor.	28,078	56,000	12,700	68,700	96,778	982	198,074	294,852
Holmdel Twp.	44,864	16,275	25,850	42,125	86,989	2,074	370,436	457,425
Howell Twp.	162,165	174,816	73,900	248,716	410,881	6,449	1,233,577	1,644,458
Interlaken Bor.	8,022	4,225	6,600	10,825	18,847	353	67,732	86,579
Keansburg Bor.	68,931	80,000	24,400	104,400	173,331	1,776	354,544	527,875
Keyport Bor.	49,954	42,984	18,100	61,084	111,038	1,295	261,265	372,303
Little Silver Bor.	41,359	13,750	26,700	40,450	81,809	1,704	334,832	416,641
Loch Arbour Village	2,629	1,750	900	2,650	5,279	91	18,761	24,040
Long Branch City	225,939	139,353	61,050	200,403	426,342	4.150	858,085	1,284,427

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Manalapan Twp.	106,717	94,821	69,500	164,321	271,038	5,569	1,080,959	1,351,997
Manasquan Bor.	33,437	57,216	21,150	78,366	111,803	1,411	277,873	389,676
Marlboro Twp.	91,009	41,325	36,450	77,775	168,784	4,379	815,099	983,883
Matawan Bor.	65.661	33,875	25,950	59,825	125,486	1,721	340,727	466,213
Middletown Twp.	389,654	288,225	242,500	530,725	920,379	16,139	3,085,661	4,006,040
Millstone Twp.	18,337	18,975	9,600	28,575	46,912	898	168,068	214,980
Monmouth Beach Bor. ...	15,640	10,250	11,350	21,600	37,240	852	167,456	204,696
Neptune Twp.	191,591	170,326	96,150	266,476	458,067	5,972	1,174,769	1,632,836
Neptune City Bor.	38,055	52,875	17,250	70,125	108,180	1,028	204,485	312,665
Ocean Twp.	140,120	67,012	79,600	146,612	286,732	5,169	1,014,859	1,301,591
Oceanport Bor.	37,887	17,210	24,800	42,010	79,897	1,329	252,925	332,822
Red Bank Bor.	84,133	72,055	22,500	94,555	178,688	1,805	376,758	555,446
Roosevelt Bor.	5,730	7,500	1,950	9,450	15,180	223	45,143	60,323
Rumson Bor.	50,156	36,535	27,650	64,185	114,341	1,899	366,930	481,271
Sea Bright Bor.	9,910	11,500	4,650	16,150	26,060	339	65,526	91,586
Sea Girt Bor.	14,090	8,075	13,000	21,075	35,165	758	146,539	181,704
Shrewsbury Bor.	22,415	13,387	15,900	29,287	51,702	866	170,274	221,976
Shrewsbury Twp.	8,562	....	....	....	8,562	227	32,995	41,557
South Belmar Bor.	9,842	30,275	5,400	35,675	45,517	392	85,025	130,542
Spring Lake Bor.	25,381	17,750	9,250	27,000	52,381	1,002	193,805	246,186
Spring Lake Heights Bor.	31,718	34,300	20,300	54,600	86,318	1,263	244,335	330,653
Tinton Falls	57,808	21,675	29,400	51,075	108,883	1,571	316,991	425,874
Union Beach Bor.	44,999	81,150	23,850	105,000	149,999	1,535	300,455	450,454
Upper Freehold Twp.	18,404	22,429	8,700	31,129	49,533	671	127,977	177,510
Wall Twp.	115,885	127,433	67,150	194,583	310,468	4,861	933,808	1,244,276
West Long Branch Bor. .	47,561	24,650	29,800	54,450	102,011	1,733	338,203	440,214
Totals	$3,250,643	$2,480,540	$1,581,500	$4,062,040	$7,312,683	109,862	$21,349,320	$28,662,003

Difference in Totals Due to Rounding

MORRIS COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Boonton Town	$ 62,830	$ 74,736	$ 24,800	$ 99,536	$ 162,366	1,727	$ 340,337	$ 502,703
Boonton Twp.	21,876	18,625	13,850	32,475	54,351	928	169,088	223,439
Butler Bor.	52,044	47,331	27,000	74,331	126,375	1,672	312,488	438,863
Chatham Bor.	65,628	30,101	33,650	63,751	129,379	2,275	428,877	558,256
Chatham Twp.	57,471	17,257	32,750	50,007	107,478	2,300	428,374	535,852
Chester Bor.	9,337	4,750	4,300	9,050	18,387	296	55,432	73,819
Chester Twp.	30,741	7,000	14,900	21,900	52,641	1,227	226,890	279,531
Denville Twp.	98,155	78,093	59,450	137,543	235,698	3,874	715,796	951,494
Dover Town	105,469	90,326	32,950	123,276	228,745	2,477	476,042	704,787
East Hanover Twp.	55,111	43,353	35,300	78,653	133,764	2,345	410,426	544,190
Florham Park Bor.	55,549	18,050	36,750	54,800	110,349	2,212	390,859	501,208
Hanover Twp.	77,358	55,786	53,600	109,386	186,744	3,129	554,341	741,085
Harding Twp.	22,516	7,200	12,600	19,800	42,316	972	171,362	213,678
Jefferson Twp.	105,031	90,174	56,300	146,474	251,505	4,231	784,206	1,035,711
Kinnelon Bor.	53,729	10,225	28,950	39,175	92,904	2,130	390,987	483,891
Lincoln Park Bor.	64,043	35,859	28,650	64,509	128,552	1,864	359,418	487,970
Madison Bor	114,537	61,375	47,050	108,425	222,962	3,194	609,381	832,343
Mendham Bor.	27,572	9,275	17,100	26,375	53,947	1,235	229,063	283,010
Mendham Twp.	27,100	6,500	13,600	20,100	47,200	1,193	218,880	266,080
Mine Hill Twp.	24,876	27,339	15,800	43,139	68,015	975	186,202	254,217
Montville Twp.	86,627	45,054	49,300	94,354	180,981	3,643	654,444	835,425
Morris Twp.	136,244	68,925	61,700	130,625	266,869	4,753	872,006	1,138,875
Morris Plains Bor.	38,089	24,831	24,350	49,181	87,270	1,592	291,226	378,496
Morristown Town	118,211	45,625	22,550	68,175	186,386	1,959	381,484	567,870
Mountain Lakes Bor.	32,325	1,250	12,900	14,150	46,475	1,063	200,927	247,412
Mount Arlington Bor.	26,831	16,071	10,600	26,671	53,502	785	148,538	202,040
Mount Olive Twp.	94,211	63,750	40,450	104,200	198,411	3,619	666,292	864,703
Netcong Bor.	21,000	26,750	9,800	36,550	57,550	590	113,110	170,660
Par-Troy Hills Twp.	390,395	138,300	128,925	267,225	657,620	9,287	1,681,622	2,339,242
Passaic Twp.	52,280	36,450	27,700	64,150	116,430	1,973	364,656	481,086
Pequannock Twp.	99,267	62,384	61,100	123,484	222,751	3,603	683,391	906,142
Randolph Twp.	101,323	31,188	51,250	82,438	183,761	3,867	728,945	912,706
Riverdale Bor.	18,842	14,400	13,150	27,550	46,392	645	120,830	167,222
Rockaway Bor.	44,898	39,504	24,850	64,354	109,252	1,454	270,759	380,011
Rockaway Twp.	134,896	67,321	61,600	128,921	263,817	4,898	917,153	1,180,970
Roxbury Twp.	116,896	76,975	71,875	148,850	265,746	4,982	924,642	1,190,388
Victory Gardens Bor.	7,550	4,450	2,100	6,550	14,100	141	26,398	40,498
Washington Twp.	52,077	22,963	33,200	56,163	108,240	2,937	531,487	639,727
Wharton Bor.	38,561	29,275	18,100	47,375	85,936	1,181	229,334	315,270
Totals	$2,741,498	$1,548,823	$1,314,850	$2,863,673	$5,605,171	93,218	$17,265,702	$22,870,873

Difference in Totals Due to Rounding

OCEAN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Barnegat Twp.	$ 25,685	$ 65,824	$ 33,600	$ 99,424	$ 125,109	2,176	$ 419,558	$ 544,667
Barnegat Light Bor.	4,213	9,700	4,950	14,650	18,863	208	39,174	58,037
Bay Head Bor.	7,348	7,050	6,750	13,800	21,148	341	63,491	84,639
Beach Haven Bor.	10,685	20,745	9,700	30,445	41,130	476	92,169	133,299
Beachwood Bor.	36,538	75,050	30,500	105,550	142,088	2,229	440,289	582,377
Berkeley Twp.	85,447	896,756	143,950	1,040,706	1,126,153	9,975	2,074,809	3,200,962
Brick Twp.	308,251	502,750	226,100	728,850	1,037,101	15,891	3,081,919	4,119,020
Dover Twp.	341,453	659,631	238,700	898,331	1,239,784	17,206	3,388,323	4,628,107
Eagleswood Twp.	5,865	20,975	4,450	25,425	31,290	301	57,447	88,737
Harvey Cedars Bor.	3,303	4,750	2,750	7,500	10,803	110	21,262	32,065
Island Heights Bor.	9,809	19,509	7,050	26,559	36,368	445	87,867	124,235
Jackson Twp.	144,300	135,239	74,225	209,464	353,764	5,316	1,019,157	1,372,921
Lacey Twp.	52,920	279,660	78,475	358,135	411,055	4,613	879,875	1,290,930
Lakehurst Bor.	19,853	16,514	8,550	25,064	44,917	483	96,698	141,615
Lakewood Twp.	222,096	515,205	98,650	613,855	835,951	9,378	1,954,588	2,790,539
Lavallette Bor.	10,180	35,971	12,500	48,471	58,651	688	132,258	190,909
Little Egg Harbor Twp.	47,075	143,308	45,900	189,208	236,283	2,617	524,970	761,253
Long Beach Twp.	23,898	70,448	25,850	96,298	120,196	1,254	238,426	358,622
Manchester Twp.	93,470	243,316	111,050	354,366	447,836	13,348	2,778,863	3,226,699
Mantoloking Bor.	2,022	250	2,400	2,650	4,672	167	30,459	35,131
Ocean Twp.	17,932	98,177	22,950	121,127	139,059	1,428	287,824	426,883
Ocean Gate Bor.	7,550	29,760	5,650	35,410	42,960	399	79,836	122,796
Pine Beach Bor.	9,876	22,725	9,400	32,125	42,001	557	112,420	154,421
Plumstead Twp.	31,179	36,375	15,300	51,675	82,854	990	176,853	259,707
Pt. Pleasant Bor.	112,615	240,745	77,850	218,595	431,210	4,915	958,919	1,390,129
Pt. Pleasant Beach Bor. ..	32,595	49,700	19,800	69,500	102,095	1,160	229,122	331,217
Seaside Heights Bor.	8,966	27,644	6,000	33,644	42,610	314	62,968	105,578
Seaside Park Bor.	10,045	26,826	10,150	36,976	47,021	507	100,558	147,579
Ship Bottom Bor.	7,955	29,900	8,200	38,100	46,055	434	80,794	126,849
South Toms River Bor.	29,157	34,945	9,600	44,545	73,702	802	154,097	227,799
Stafford Twp.	33,437	182,102	57,700	239,802	273,239	3,199	572,210	845,449
Surf City Bor.	8,494	30,001	8,700	38,701	47,195	468	88,538	135,733
Tuckerton Bor.	15,168	40,108	9,150	49,258	64,426	608	119,712	184,138
Totals	$1,779,383	$4,571,659	$1,426,550	$5,998,209	$7,777,592	103,003	$20,445,453	$28,223,045

Difference in Totals Due to Rounding

PASSAIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bloomingdale Bor.	$ 55,752	$ 49,651	$ 28,450	$ 78,101	$ 133,853	1,868	$ 366,839	$ 500,692
Clifton City	554,616	763,095	280,900	1,043,995	1,598,611	16,754	3,195,708	4,794,319
Haledon Bor.	45,167	69,525	16,700	86,225	131,392	1,195	240,820	372,212
Hawthorne Bor.	129,199	183,332	64,100	247,432	376,631	4,296	844,409	1,221,040
Little Falls Twp.	81,133	92,100	40,600	132,700	213,833	2,477	468,378	682,211
North Haledon Bor.	52,111	75,459	31,500	106,959	159,070	2,042	399,806	558,876
Passaic City	377,216	200,644	51,200	251,844	629,060	4,189	881,128	1,510,188
Paterson City	993,550	738,050	108,650	846,700	1,840,250	12,115	2,633,043	4,473,293
Pompton Lakes Bor.	79,245	62,175	46,250	108,425	187,670	2,688	529,296	716,966
Prospect Park Bor.	35,730	46,150	9,700	55,850	91,580	839	166,705	258,285
Ringwood Bor.	78,302	42,304	37,250	79,554	157,856	3,295	630,459	788,315
Totowa Bor.	78,841	129,281	51,450	180,731	259,572	2,668	495,092	754,664
Wanaque Bor.	64,684	75,675	34,300	109,975	174,659	2,270	437,683	612,342
Wayne Twp.	338,520	169,850	176,750	346,600	685,120	11,236	2,110,600	2,795,720
West Milford Twp.	128,255	119,470	73,000	192,470	320,725	5,755	1,106,594	1,427,319
West Paterson Bor.	84,065	91,675	37,100	128,775	212,840	2,117	405,906	618,746
Totals	$3,176,387	$2,908,436	$1,087,900	$3,996,336	$7,172,723	75,804	$14,912,465	$22,085,188

Difference in Totals Due to Rounding

SALEM COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alloway Twp.	$ 17,898	$ 32,200	$ 10,100	$ 42,300	$ 60,198	643	$ 120,285	$ 180,483
Carneys Point Twp.	50,527	60,572	31,350	91,922	142,449	1,974	379,356	521,805
Elmer Bor.	11,359	17,919	4,650	22,569	33,926	371	70,902	104,830
Elsinboro Twp.	8,157	18,758	6,350	25,108	33,265	390	70,486	103,751
L. Alloways Creek Twp.	....	6,788	4,584	11,373	11,373	355	47,690	59,063
Mannington Twp.	12,775	19,074	5,800	24,874	37,649	363	68,486	106,135
Oldmans Twp.	14,460	11,250	5,550	16,800	31,260	429	81,418	112,678
Penns Grove Bor.	42,100	44,073	11,100	55,173	97,273	821	169,476	266,749
Pennsville Twp.	96,773	118,778	58,950	177,728	274,501	3,477	619,492	893,993
Pilesgrove Twp.	18,404	17,625	10,250	27,875	46,279	744	140,132	186,411
Pittsgrove Twp.	33,640	55,289	19,050	74,339	107,979	1,444	268,441	376,420
Quinton Twp.	18,067	29,175	9,250	38,425	56,492	587	110,574	167,066
Salem City	53,931	44,682	15,350	60,032	113,963	1,014	182,948	296,911
Upper Pittsgrove Twp.	20,595	17,510	8,450	25,960	46,555	695	127,338	173,893
Woodstown Bor.	22,078	25,034	11,050	36,084	58,162	727	144,672	202,834
Totals	$420,765	$518,727	$211,835	$730,562	$1,151,327	14,034	$2,601,697	$3,753,024

Difference in Totals Due to Rounding

SOMERSET COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Bedminster Twp.	$ 17,831	$ 7,491	$ 9,650	$ 17,141	$ 34,972	554	$ 99,334	$ 134,306
Bernards Twp.	92,796	18,975	45,526	64,501	157,297	3,053	558,549	715,846
Bernardsville Bor.	45,336	23,822	23,750	47,572	92,908	1,658	305,934	398,842
Bound Brook Bor.	71,965	73,510	29,150	102,660	174,625	1,804	360,510	535,135
Branchburg Twp.	43,145	20,225	28,800	49,025	92,170	1,938	351,846	444,016
Bridgewater Twp.	211,748	102,302	117,300	219,602	431,350	7,558	1,403,623	1,834,973
Far Hills Bor.	5,292	2,250	1,850	4,100	9,392	148	27,079	36,471
Franklin Twp.	218,287	115,312	97,200	212,512	430,799	6,822	1,313,130	1,743,929
Green Brook Twp.	30,673	18,050	20,250	38,300	68,973	1,200	228,755	297,728
Hillsborough Twp.	84,268	50,073	56,000	106,073	190,341	5,089	926,090	1,116,431
Manville Bor.	91,144	156,150	49,800	205,950	297,094	2,744	535,756	832,850
Millstone Bor.	4,416	2,550	2,100	4,650	9,066	135	24,958	34,024
Montgomery Twp.	44,392	16,413	20,300	36,713	81,105	1,568	288,837	369,942
North Plainfield Bor.	152,322	108,029	61,000	169,029	321,351	3,762	752,598	1,073,949
Peapack-Gladstone Bor.	13,281	12,853	6,150	19,003	32,284	437	79,623	111,907
Raritan Bor.	45,639	92,834	21,950	141,784	160,423	1,358	271,565	431,988
Rocky Hill Bor.	6,168	4,500	2,150	6,650	12,818	172	31,218	44,036
Somerville Bor.	91,211	64,040	33,500	97,540	188,751	2,182	443,089	631,840
So. Bound Brook Bor.	32,763	37,154	14,350	51,504	84,267	893	175,725	259,992
Warren Twp.	61,684	31,150	39,350	70,500	132,184	2,540	471,337	603,521
Watchung Bor.	33,235	11,052	22,550	33,602	66,837	1,392	254,582	321,419
Totals	$1,397,597	$968,735	$702,676	$1,671,411	$3,069,008	47,007	$8,904,136	$11,973,144

Difference in Totals Due to Rounding

CHAPTER VII

LEGISLATION, COURT DECISIONS AND ATTORNEY GENERAL OPINIONS

This chapter is organized into three sections: Recent Changes in Tax Laws, Recent Court Decisions and Recent Attorney General Opinions.

RECENT CHANGES IN TAX LAWS

CIGARETTE TAX ACT

Allows Distributors of Cigarettes to Secure Letters of Credit as Alternatives to Bonds to Purchase Cigarette Revenue Stamps—Chapter 3, P.L. 1983 (approved January 17, 1983). The act enables cigarette distributors to secure an irrevocable letter of credit issued by a state or federally chartered bank as an alternative to a bond to allow them to purchase tax revenue stamps.

This act took effect immediately.

CORPORATION BUSINESS TAX

Regulated Investment Companies Tax of $250 Per Year—Chapter 75, P.L. 1983 (approved February 24, 1983). This act eliminates the calculation of the corporation business tax on both entire net worth and entire net income of regulated investment companies. There is instead imposed a tax of $250 per year on regulated investment companies.

This act took effect immediately and is applicable to taxpayers whose accounting periods end on or after December 31, 1982.

GROSS INCOME TAX

One Percent Tax Rate Increase on Income over $50,000—Chapter 229, P.L. 1982 (approved December 31, 1982). The act amends the New Jersey Gross Income Tax Act effective January 1, 1983 by imposing a one percent (1%) increase in the tax rate on taxable income over $50,000.

The tax rate after January 1, 1983 will be as follows:

Taxable Income	Tax
Not over $20,000	2% of taxable income
Over $20,000 but not over $50,000	$400 plus 2.5% of the excess over $20,000
Over $50,000	$1,150 plus 3.5% of the excess over $50,000

INHERITANCE TAX

Amends Small Estate Administration To Permit Out-Of-State Family Members to Execute Affidavits In Their States of Domicile—Chapter 246, P.L. 1983 (approved July 7, 1983).

This act amends the statutes governing small estates which permits the family to obtain the assets without administration. It permits family members domiciled outside New Jersey to execute the requisite affidavits in their State of domicile rather than travel to New Jersey to do so. Under its provisions the affidavit can be executed before any person or authority, in the state of domicile of the affiant, who is authorized in writing to administer oaths by a surrogate of such State.

This act took effect immediately.

LOCAL PROPERTY TAX

Application For Farmland Assessment Is Timely If Mailed Before Filing Deadline—Chapter 72 P.L. 1982 (approved July 19, 1982). This Act amends the Farmland Assessment Act, P.L. 1964, c.48, to provide that if the application for farmland assessment is filed by delivery through the mails or a commercial courier or messenger service, compliance with the time limit for filing shall be established if there is satisfactory evidence that it was committed for delivery to the United States Postal Service or to the courier or messenger service within the time allowed for filing.

This act took effect immediately and applies to applications filed for the 1982 tax year and thereafter.

Defines What Constitutes a County Institution for Chapter 36, P.L. 1982—Chapter 121, P.L. 1982 (approved September 1, 1982). This Act provides that for the purposes of Chapter 36, P.L. 1982 (approved June 10, 1982) which was retroactive to January 1, 1982 and which provided for a remission of county taxes to taxing districts in which county institutions are located, "county institution" means any institution as defined in R.S. 30:4-23 or Article II of P.L. 1956, c. 178 (C. 30:7B-2) which is owned, operated or maintained by a county in the State. This act was effective immediately and is retroactive to January 1, 1982.

County Tax Board Members Proof of Assessment Training—Chapter 136, P.L. 1982 (approved September 15, 1982). Provides that county tax board members who were serving on the effective date of the law requiring proof of tax assessment training, but had less than 18 months remaining in their terms, have until July 1, 1982 to provide proof of tax assessment training.

This act took effect immediately.

Tax Exemption for Solar Energy Heating and Cooling Systems Extended for a Five Year Period—Chapter 218, P.L. 1982 (approved December 29, 1982). The local property tax exemption for solar energy heating and cooling systems has been extended for a five-year period ending on December 31, 1987.

This act took effect immediately.

Assessment of Newly Constructed Residential Property—Chapter 220, P.L. 1982 (approved December 29, 1982). This Act provides that no building or other structure newly constructed on any parcel of real estate and intended for occupancy and use for residential purposes as a single family dwelling shall be added to the assessment list as real property subject to taxation until a certificate of occupancy or temporary certificate of occupancy has been issued and unless the building or other structure is actually occupied and used for such purposes; provided, however, that such building or structure shall be omitted from taxation for a period not to exceed 24 months. At the termination of the 24 month period or following the granting of a certificate of occupancy or temporary certificate of occupancy and the occupation and use of the building for residential purposes, the building or structure shall be assessed and taxed as of the first day of the month following the date of such use for the proportionate part of the year then remaining.

Nothing in the Act shall be construed as applicable to any addition to or improvement or alteration of any existing buildings or structures. Nothing in the Act shall be construed to omit from taxation any building or structure or portion of a building or structure subject to taxation prior to the effective date of this act.

The act took effect immediately.

Two Month Moratorium on Newark Property Revaluation—Chapter 224, P.L. 1982 (approved December 31, 1982). This Act provides for a moratorium on revaluation of real property located in the City of Newark for the first two months of 1982.

This act took effect immediately.

Two Year Moratorium On Newark Property Revaluation—Chapter 30, P.L. 1983 (approved January 26, 1983). This act provides for a moratorium on Newark real property revaluation during the tax years 1983 to 1984 inclusive. The act prohibits the implementation of a revaluation of real property in a city of the first class having a population in excess of 300,000 during the tax years 1983 to 1984 inclusive.

This act took effect immediately.

Agricultural Development And Farmland Preservation—Chapter 32, P.L. 1983 (approved January 26, 1983). This act provides for the establishment of State and county organizations to coordinate the development of farmland preservation programs and appropriates $10,000,000. This act concerns agricultural development and farmland preservation, provides for the establishment of voluntary farmland preservation programs, authorizes the purchase of development easements and the funding of soil and water conservation projects on agricultural land.

The act was effective immediately and became operative upon enactment of Chapter 31, P.L. 1983 (approved January 26, 1983) which provides for the coordination of State policies which affect the agricultural industry.

Property Tax Exemption For Solar Energy Systems Which Contribute To the Generating Energy Needs of A Building—Chapter 44, P.L. 1983 (approved January 28, 1983). This act extends the property tax exemption currently allowed for solar energy systems which add to the heating and cooling needs of a building to include solar energy systems which contribute to the general energy needs of a building.

The act took effect immediately.

Tax Incentives for Conversion of Unused Public School Buildings to Multiple Dwellings—Chapter 72, P.L. 1983 (approved February 24, 1983). The act amends Section 3, of P.L. 1979, c.233 (approved October 30, 1979) (C.54:4-3.123), by including public school buildings as eligible for the tax incentives and abatements municipalities may offer to stimulate the conversion of certain unutilized buildings to viable multiple dwellings. The buildings must be located in areas designated by the municipality.

The act took effect immediately.

Fixed Rates for Municipal Utilities—Chapter 111, P.L. 1983 (approved March 16, 1983). Establishes the items which shall be included in fixing rates for municipal utilities.

This act took effect immediately.

Correction of 1982 Certification Table of Equalized Valuations—Chapter 113, P.L. 1983 (approved March 24, 1983). Requires the Director of the Division of Taxation to correct the 1982 Certification Table of Equalized Valuations in the event a county board of taxation has certified that the original assessment was erroneous.

This act took effect immediately.

Real Property Tax Refund May be Setoff Against Delinquent Taxes—Chapter 137, P.L. 1983 (approved April 14, 1983). This Act permits municipalities to setoff a refund of real property taxes against delinquent taxes owed on the same property.

This act took effect immediately.

Clarifies That Chapter 220, P.L. 1982 Applies Only to Property Under Construction After December 29, 1982—Chapter 155, P.L. 1983 (approved April 22, 1983). This Act provides that the provisions of Chapter 220, P.L. 1982 (approved December 29, 1982) apply only to real property under construction after December 29, 1982. Chapter 220, P.L. 1982 deals with the assessment of newly constructed residential property.

This act was effective immediately and was retroactive to December 29, 1982.

Permits Postponement Of Revaluation In City Of Fourth Class Having A Population In Excess Of 40,000 For The Year 1983—Chapter 202, P.L. 1983 (approved June 3, 1983). This act permits a city of the fourth class having a population in excess of 40,000 the option to postpone a revaluation of real property for the tax year 1983. However, the act does not prevent the city from conducting and implementing any partial or complete reassessment during the time covered by said act.

The act was effective immediately.

Revised Tax List By County Board For Municipality Not Implementing Revaluation Of Real Property For Tax Year 1983—Chapter 203, P.L. 1983 (approved June 3, 1983). The act directs the county tax board having jurisdiction over a municipality which has determined, pursuant to law, not to implement a revaluation of real property for the tax year 1983 to revise any tax list for the tax year 1983 substituting, therefore, the tax list for the tax year 1982 subject to any modifications due to changes in taxable status, and due to changes as the result of demolitions, new construction, or any decision of the county board of taxation or judgment of the Tax Court concerning the appeals.

This act was effective immediately.

Tax Exempt Educational Institution May Lease Property Without Losing Tax Exempt Status—Chapter 204, P.L. 1983 (approved June 6, 1983). This act permits tax exempt educational institutions to lease portions of their properties to organizations or businesses during those portions of the year that the institutions are not in session without losing their tax exempt status, provided that the lease income received is expended in furtherance of the institutions' exempt purpose or purposes.

The act was effective immediately.

Property Tax Commission Established Chapter JR-3 P.L. 1983 (approved January 26, 1983). This Senate Joint Resolution No 13 establishes a commission to be known as the Property Tax Study Commission. The commission is to report its findings and recommendations to the Governor and Legislature within 12 months of the adoption of this joint resolution accompanying the same with any legislative bills which it may desire to recommend for adoption by the Legislature.

This joint resolution took effect immediately.

Certain Hospitals Permitted To Lease Space Within Their Facilities And Retain Tax Exempt Status On Remainder Of Property—Chapter 224, P.L. 1983 (approved June 27, 1983). This act provides that if any portion of a building used in the work of associations and corporations organized exclusively for hospital purposes is leased to profit-making organizations or otherwise used for purposes which are not themselves exempt from taxation, that portion shall be subject to taxation and the remaining portion only shall be exempt.

This act is effective immediately and is applicable to real property taxes levied or payable for the calendar year 1983 and thereafter.

Repeal Of Section 46.1 Of Municipal Land Use Law Concerning Farmland Assessment—Chapter 253, P.L. 1983 (approved July 7, 1983). This act repeals section 46.1 of the "Municipal Land Use Law," Chapter 291, P.L. 1975, (C.40:55D-59) which relates to land to be assessed other than as farmland on January first following any preliminary subdivision, site plan or planned development approval for such land notwithstanding that such land may continue in use as farmland. The section conflicts with the Farmland Assessment Act and Article VIII, Section I, paragraph 1(b) of the New Jersey Constitution which subjects the land to additional taxes and a change in assessment when the land "is applied to a use other than for agriculture or horticulture."

The act took effect immediately.

Increases Maximum Amount Payable To A Municipality By The State In Lieu Of Taxes—Chapter 256, P.L. 1983 (approved July 7, 1983). This act increases the maximum amount payable to any municipality under the payments for local services in lieu of taxes on State property program from 25% to 35% of the local purpose tax levy, which for the purposes of this act shall include revenues which are used for municipal purposes and derived from tax abated properties.

The act took effect immediately.

Annual Service Charges For Municipal Services Paid By Urban Renewal Corporations And Associations Not Required To Be Capitalized For County Tax Purposes—Chapter 258, P.L. 1983 (approved July 7, 1983). This act amends the Urban Renewal Corporation and Association Law of 1961, P.L. 1961, c.40, and the Urban Renewal Nonprofit Corporation Law of 1965, P.L. 1965, c.95, known as the Fox-Lance Laws, to remove the requirements that the annual service charges for municipal services paid by urban renewal

SUSSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Andover Bor.	$ 5,629	$ 5,225	$ 1,950	$ 7,175	$ 12,804	138	$ 26,077	$ 38,881
Andover Twp.	22,651	21,175	15,400	36,575	59,226	995	187,409	246,635
Branchville Bor.	5,865	9,500	3,700	13,200	19,065	218	40,531	59,596
Byram Twp.	36,269	23,065	24,050	47,115	83,384	1,951	372,180	455,564
Frankford Twp.	20,831	24,050	15,800	39,850	60,681	1,046	203,567	264,248
Franklin Bor.	29,696	45,425	12,700	58,125	87,821	963	192,116	279,937
Fredon Twp.	10,719	11,000	7,200	18,200	28,919	584	111,540	140,459
Green Twp.	11,123	6,800	7,850	14,650	25,773	576	108,565	134,338
Hamburg Bor.	12,674	15,025	5,900	20,925	33,599	412	82,132	115,731
Hampton Twp.	15,708	30,100	14,050	44,150	59,858	952	186,151	246,009
Hardyston Twp.	26,190	28,900	15,100	44,000	70,190	1,145	220,143	290,333
Hopatcong Bor.	73,212	93,471	52,950	146,421	219,633	4,288	821,494	1,041,127
Lafayette Twp.	9,371	8,338	5,350	13,688	23,059	406	77,407	100,466
Montague Twp.	9,034	18,200	7,350	25,550	34,584	432	80,746	115,330
Newton Town	50,695	53,855	20,450	74,305	125,000	1,339	259,723	384,723
Ogdensburg Bor.	17,359	19,884	10,550	30,434	47,793	677	130,920	178,713
Sandyston Twp.	9,202	20,926	5,950	26,876	36,078	423	81,627	117,705
Sparta Twp.	77,964	27,577	47,800	75,377	153,341	3,548	680,162	833,503
Stanhope Bor.	22,651	16,655	11,400	28,055	50,706	977	187,623	238,329
Stillwater Twp.	16,247	33,275	13,600	46,875	63,122	986	192,126	255,248
Sussex Bor.	14,258	17,250	5,100	22,350	36,608	329	67,116	103,724
Vernon Twp.	55,313	69,466	57,725	127,191	182,504	4,292	797,779	980,283
Walpack Twp.	2,629	394	216	610	3,239	12	1,292	4,531
Wantage Twp.	33,842	51,439	23,300	74,739	108,581	1,703	327,841	436,422
Totals	$589,132	$650,994	$385,441	$1,036,435	$1,625,567	28,392	$5,436,268	$7,061,835

Difference in Totals Due to Rounding

UNION COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Berkeley Heights Twp.	$ 91,683	$ 29,941	$ 50,900	$ 80,841	$ 172,524	3,225	$ 588,389	$ 760,913
Clark Twp.	128,795	85,239	93,400	178,639	307,434	4,309	824,252	1,131,686
Cranford Twp.	186,501	142,315	112,800	255,115	441,616	6,414	1,255,503	1,697,119
Elizabeth City	773,139	501,388	119,400	620,788	1,393,927	11,015	2,294,380	3,688,307
Fanwood Bor.	62,560	24,160	36,100	60,260	122,820	2,214	433,222	556,042
Garwood Bor.	35,932	53,900	20,200	74,100	110,032	1,067	211,294	321,326
Hillside Twp.	144,974	155,929	61,000	216,929	361,903	4,855	994,824	1,356,727
Kenilworth Bor.	62,897	88,439	38,050	126,489	189,386	2,188	417,019	606,405
Linden City	283,948	454,775	135,100	589,875	873,823	8,158	1,494,680	2,368,503
Mountainside Bor.	50,460	27,675	36,500	64,175	114,635	2,153	407,698	522,333
New Providence Bor.	96,335	33,481	55,350	88,831	185,166	3,056	580,875	766,041
Plainfield City	324,094	150,436	72,350	222,786	546,880	6,711	1,391,122	1,938,002
Rahway City	199,647	233,028	105,000	338,028	537,675	5,988	1,220,955	1,758,630
Roselle Bor.	155,996	170,312	64,350	234,662	390,658	4,177	854,617	1,245,275
Roselle Park Bor.	98,526	124,191	45,850	170,041	268,567	2,804	570,757	839,324
Scotch Plains Twp.	154,951	81,240	85,500	166,740	321,691	5,647	1,099,606	1,421,297
Springfield Twp.	103,616	78,817	61,850	140,667	244,283	3,647	710,327	954,610
Summit City	157,277	76,903	63,650	140,553	297,830	4,742	900,580	1,198,410
Union Twp.	354,666	534,404	216,550	750,954	1,105,620	13,460	2,629,351	3,734,971
Westfield Town	229,983	107,711	114,500	222,211	452,194	7,622	1,465,741	1,917,935
Winfield Twp.	15,269	....	....	....	15,269	628	64,462	79,731
Totals	$3,711,251	$3,154,285	$1,588,400	$4,742,685	$8,453,936	104,080	$20,409,653	$28,863,589

Difference in Totals Due to Rounding

WARREN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allamuchy Twp.	$ 8,191	$ 6,000	$ 6,950	$ 12,950	$ 21,141	652	$ 116,444	$ 137,585
Alpha Bor.	19,348	39,200	11,350	50,550	69,898	660	125,689	195,587
Belvidere Town	18,608	23,325	10,550	33,875	52,483	613	122,104	174,587
Blairstown Twp.	....	26,650	14,325	40,975	40,975	1,026	155,674	196,649
Franklin Twp.	13,786	21,725	7,400	29,125	42,911	523	98,472	141,383
Frelinghuysen Twp.	7,887	9,490	3,850	13,340	21,227	310	58,152	79,379
Greenwich Twp.	10,685	15,725	5,700	21,425	32,110	440	84,752	116,862
Hackettstown Town	67,414	36,127	25,600	61,727	129,141	1,628	313,694	442,835
Hardwick Twp.	4,213	6,022	3,350	9,372	13,585	234	43,492	57,077
Harmony Twp.	13,921	27.259	10,000	37,259	51,180	701	133,964	185,144
Hope Twp.	8,055	10,444	5,050	15,494	23,549	384	72,181	95,730
Independence Twp.	15,134	16,700	9,200	25,900	41,034	665	124,901	165,935
Knowlton Twp.	12,033	19,500	6,300	25,800	37,833	472	89,253	127,086
Liberty Twp.	8,696	16,250	6,350	22,600	31,296	438	82,869	114,165
Lopatcong Twp.	24,842	41,000	20,500	61,600	86,442	1,267	241,918	328,360
Mansfield Twp.	27,775	27,850	12,400	40,250	68,025	1,025	193,345	261,370
Oxford Twp.	12,842	22,486	4,900	27,386	40,228	424	82,398	122,626
Pahaquarry Twp.	....	....	....	....	....	....	....	....
Phillipsburg Town	119,795	204,024	55,400	259,424	379,219	3,507	677,619	1,056,838
Pohatcong Twp.	26,898	41,686	19,150	60,836	87,734	1,061	201,910	289,644
Washington Bor.	42,606	56,629	16,700	73,329	115,935	1,239	245,043	360,978
Washington Twp.	25,617	35,598	18,350	53,948	79,565	1,120	213,336	292,901
White Twp.	16,688	15,650	9,300	24,950	41,638	657	117,487	159,125
Totals	$505,036	$719,439	$282,675	$1,002,114	$1,507,150	19,046	$3,594,694	$5,101,844

Difference in Totals Due to Rounding

corporations and associations and urban renewal nonprofit corporations be capitalized for county tax purposes.

This act took effect immediately.

Permits Boards Of Education To Rent Unused School Buildings To Nonprofit Organizations, Government Agencies And Other Boards Of Education—Chapter 262, P.L. 1983 (approved July 7, 1983). This act permits boards of education to rent unused school buildings to nonprofit organizations, government agencies and other boards of education.

This act further provides that whenever a portion of school district property is leased to a profit-making organization, that portion shall be subject to taxation and the remaining portion only shall be exempt.

This act took effect immediately but is applicable only to taxes payable in 1984 and thereafter.

MOTOR FUELS TAX
NEW JERSEY AIRPORT SAFETY ACT OF 1983

New Jersey Airport Safety Act of 1983—Two Cents per Gallon Tax on Sale of Aviation and Jet Fuel for Use at New Jersey Airports Other than International Airports—Chapter 264, P.L. 1983 (approved July 11, 1983). This act establishes an Airport Safety Fund and imposes a two cents per gallon tax on the sale of aviation and jet fuel for use at all airports in New Jersey other than at international airports. The law requires motor fuel taxes applicable to aviation fuels to be transferred and deposited in the Airport Safety Fund.

The two cent tax imposed by this act will be collected by the Division of Taxation and became effective with respect to sales made on and after September 1, 1983.

The taxes collected by the Division of Taxation are to be turned over the State Treasurer for disbursement to the Airport Safety Fund.

The act requires the filing of quarterly reports with the Division of Taxation by every distributor and gasoline jobber who sells aviation and jet fuel for distribution to general aviation airports.

The act also lists exempt uses of fuels and provides for a refund or credit procedure for taxes paid.

The act provides for the creation of the Airport Safety Fund using moneys from user taxes collected on aviation gasoline, certain aviation jet-type fuels, and from license fees and fines derived from aviation activity.

The fund will be used by the Commissioner of Transportation to attract federal airport funding by providing all or part of the local match, make loans or grants for the improvement of the safety of airports open to the public, and to permit the Commissioner of Transportation to act in the preservation of airports and improve their safety and utility to the public.

The Department of Transportation has principal responsibility for the administration of the non-tax aspects of the act.

The act took effect immediately; however, the provisions for the collection of the two cents per gallon tax on aviation and jet fuels became effective September 1, 1983. The provision in the act providing for the repeal of the State registration of aircraft became effective on July 1, 1983.

PUBLIC UTILITY GROSS RECEIPTS AND FRANCHISE TAXES

Exempts Utilities From Payment Of Gross Receipts And Franchise Taxes On Receipts Received For Cogeneration Electricity—Chapter 95, P.L. 1983 (approved March 11, 1983). This act amends the Public Utility and Gross Receipts Tax, P.L. 1940, c.5 to exclude from "gross receipts" any sum or sums of money received by the taxpayer from a cogenerator in payment for cogenerated electrical energy resold by the taxpayer to the producing cogenerator where produced.

The act further provides that every electric utility is to allow a credit to any ratepayer who is also a cogenerator and who sells cogenerated electricity to the utility and repurchases electricity charges. The credit would be in an amount equal to the gross receipts and franchise taxes imposed by P.L. 1940, c.5 which, except for the provisions of section 2 of P.L. 1940, c.5, would have been paid by the utility on receipts received in payment for the amount of cogenerated electricity purchased by the utility from the ratepayer. The credit for any given billing period may be utilized by the ratepayer against any electricity purchases up to six months after said billing period.

This act took effect immediately.

SALES TAX

Authorizes Atlantic City Luxury Tax Increase by 2%—Chapter 125, P.L. 1982 (approved September 2, 1982). This Act enables the City of Atlantic City to increase by municipal ordinance the Atlantic City Luxury Tax from 7% to 9% on certain sales and services. After adoption of a municipal ordinance, the State sales tax will be at 3% on those items subject to the City luxury tax at 9%. This will make the combined rate of tax imposed by the City and State 12%. To be effective, the increase in luxury tax requires adoption by municipal ordinance. Until such as ordinance is adopted, the sales subject to both the Atlantic City Luxury Tax and the State Sales Tax are subject to a 12% tax rate, with an allocation of 7% for the Luxury Tax and 5% for the State Sales Tax. The Atlantic City Luxury Tax on sales of alcoholic beverages sold by the drink remains at 3%.

The Luxury Tax revenues are used for projects involving housing and the convention center in Atlantic City. On and after January 1, 1983, the State Treasurer may apply an amount not to exceed 1/6 of the Luxury Tax revenues, to the payment of any deficiency between the operating expense budget and the anticipated operating revenues available for the operation of a convention hall facility in Atlantic City.

One Year Moratorium on Taxation of Mobile Homes—Chapter 204, P.L. 1982 (approved December 16, 1982). The act amends Chapter 358, P.L. 1981 (approved December 30, 1981) and extends for one year the moratorium on taxation of mobile homes as real property through 1983 for local property tax purposes and sales tax purposes. It also created a New Jersey Mobile Home Taxation Commission to conduct a detailed study and develop an equitable system for the taxation of mobile homes.

The act took effect immediately and is retroactive to September 30, 1982.

Increase in Tax from 5% to 6% Effective January 3, 1983—Chapter 227, P.L. 1982 (approved December 31, 1982). This act amends the Sales and Use

Tax Act and imposes a one percent increase in the sales and use tax effective January 3, 1983. The tax is thereby raised from 5% to 6% on the dollar.

Effective July 1, 1983, the act exempts from the Sales and Use Tax Act receipts from the sale of household soaps, soap products, detergents, household cleaners or cleaning agents purchased for household use. It also exempts from the Sales and Use Tax Act, effective July 1, 1983, receipts from the sale of disposable household paper products, including towels, napkins, toilet tissues, diapers, cleaning tissues, paper plates and cups purchased for household use.

Effective July 1, 1983, the act also amends *N.J.S.A.* 54:32B-8.1 and exempts from sales and use tax over the counter drugs recommended and generally sold for the relief of pain, ailments, distresses or disorders of the human body.

Generally, the act imposes the 6% tax rate on the delivery of tangible personal property and the rendering of services on or after January 3, 1983. Transitional provisions are provided for in *N.J.S.A* 54:32B-5 for taxable services and maintenance agreements which cover a period commencing on or after March 1, 1970 and ending after January 2, 1983; for taxable occupancy on or after January 3, 1983 on agreements entered into prior to that date; on admissions to or for use of facilities of a place of amusement occurring on or after January 3, 1983; on sales to contractors, subcontractors of materials, supplies or services in performance of a contract at a fixed price not subject to change or modification or by formal written bid pursuant to a contract entered into or bid made on or after March 1, 1970 but prior to January 3, 1983. The vendor is required to collect the 6% sales tax and the purchaser must file a refund claim with the Division of Taxation for the 1% tax. Provision is also made, upon receipts received on or after January 3, 1983 and on or before June 30, 1983, for sales made or services rendered pursuant to a written contract entered into after March 1, 1970 but prior to January 3, 1983 which is accompanied by a deposit or partial payment of the contract price. The vendor in the latter case is required to collect the 6% tax and the purchaser must file within 90 days a refund claim for the 1% tax.

The act also provides for a certification of $30,000,000, of budget cuts by the Governor. All state aid is exempt from the budgetary cuts. The date for certification by the Governor is January 15, 1983.

SPILL COMPENSATION AND CONTROL ACT

Permits a Hazardous or Solid Waste Facility to be Closed While a Discharge of Hazardous Substances is Being Removed—Chapter 122, P.L. 1982 (approved September 1, 1982). This Act amends the "Spill Compensation and Control Act" to provide that in the instance of a discharge of hazardous substances occurring at a hazardous or solid waste facility, the Department of Environmental Protection may order the facility closed while the discharge is being removed. It also provides that if the owner of a solid or hazardous waste facility does not comply with the department's directives concerning the removal and cleanup of a discharge, he shall be liable for the renovation or suspension of any permits or licenses he holds authorizing him to operate such a facility, in addition to the treble damages currently provided by law. Finally, it authorizes the department to monitor all operations involving the removal of a discharge of hazardous substances. The law was effective immediately.

Requires Certain Solid Waste Disposal Facilities to Install and Utilize Scales to Determine Weight of All Vehicles Disposing of Solid Waste at These Facilities—Chapter 93, P.L. 1983 (approved March 11, 1983). This act requires all new solid waste disposal facilities to install and utilize scales to determine the weight of all vehicles disposing of solid waste at these facilities. In no case shall the Department of Environmental Protection exempt any new solid waste facility from this requirement where the total disposal design capacity of such facility exceeds 100,000 tons of non-liquid solid waste as computed by the Department. All existing solid waste facilities which accept in excess of 31,200 tons of non-liquid solid waste annually shall install scales within six months of the effective date of this act.

The act also provides that any solid waste facility required to install scales may petition the Board of Public Utilities for an increase in its tariffs to reflect additional costs, which will be passed on as a surcharge to the users of the solid waste facility. The act also provides that tariffs established under these provisions shall not be levied upon collectors or haulers of solid waste generated by the federal government or agencies, where the contract was in effect prior to the effective date of this act.

This act shall take effect 60 days following enactment.

MISCELLANEOUS

Local Budgetary Limitation Review Commission Established to Study the Effect of Local Spending Limitations on Local Governments Which is to Expire on December 31, 1982—Chapter JR-6, P.L. 1982 (approved July 28, 1982). This joint resolution, AJR-46, establishes a Local Budgetary Limitation Review Commission, consisting of 18 executive, legislative and public members, no more than 9 of which shall be of the same political party. The commission is to review and make recommendations to the Governor and the Legislature on or before November 1, 1982 on the effects of P.L. 1976, c. 68 (C. 49A:4-45.1, et seq.) which provides local spending limitations imposed on local governments and which is to expire on December 31, 1982.

This joint resolution was effective immediately.

Increase In Annual Utility Cost Relief To Eligible Tenants Under Tenants Lifeline Assistance Program—Chapter 139, P.L. 1982 (approved September 16, 1982). The act increases from $150.00 to $175.00 the amount of the annual utility cost relief provided to eligible tenants under the Tenants Lifeline Assistance Program, effective in fiscal year 1982-83. It also provides that subject to availability of appropriations the level of assistance shall be increased to $200.00 beginning in October 1983.

This act took effect July 1, 1982.

Increase In Annual Electric and Gas Utility Bill Credit To Eligible Senior and Disabled Citizens Under The Lifeline Credit—Chapter 140, P.L. 1982 (approved September 16, 1982). This act increases from $150.00 to $175.00 the annual electric and gas utility bill credit provided to eligible senior and disabled citizens under the Lifeline Credit Program, effective in fiscal year 1982-83. It also provides that subject to the availability of appropriations, the level of credit shall be increased to $200.00 beginning in October 1983.

The act took effect July 1, 1982.

Local Property 5% Budget Cap Law Extended for One Month—Chapter 225, P.L. 1982 (approved December 31, 1982). This act extends the County and Municipal Government 5% Cap Law for one month through the month of January 1983. This law limits to 5% annual budget increases by county and municipal governments.

This act took effect immediately but sections 2 through 10 of the act expires on December 31, 1983.

Supplemental Appropriation Bill Restores $87,356,000 in Budget Cuts—Chapter 228, P.L. 1982 (approved December 31, 1982). As part of the tax package, this act restores $87,350,000 in prior budget cuts. Included therein is restoration in earlier cuts of $45,300,000 in school aid; $19,500,000 for transportation services for the New Jersey Transit Corporation; $3,356,000 for welfare aid; $200,000 for Vocational Rehabilitation Services, for Probation Services $1,000,000; for Federal Aid Urban Highway Projects $8,000,000; for Department of Corrections $9,000,000.

This act became effective immediately and became operative upon enactment of Chapters 227 and 229, P.L. 1982 (approved December 31, 1982).

Continues Corporation Law Revision Commission—Chapter 34, P.L. 1983 (approved January 26, 1983). Provided for the continuation of the Corporation Law Revision Commission until December 31, 1984.

This act was effective immediately and is retroactive to December 31, 1981.

Amends Various Statutes Relating To Tax Courts—Chapters 36, P.L. 1983 (approved January 26, 1983). Amends various statutes relating to tax courts and provides for review or appeal of actions of county boards of taxation.

This act was effective immediately.

Tax Courts Appeals—Chapter 45, P.L. 1983 (approved January 29, 1983). This act concerns the practice and procedure in the Tax Court relating to appeals not otherwise covered by court rules. It revised parts of the statutory law and enacts Chapter 51A of Title 54 of the Revised Statutes.

The act was effective immediately.

Change In Local Cap Law—County and Local Budgets Annual Increase May Be Based Upon The "Implicit Price Deflator" Index—Chapter 49, P.L. 1983 (approved January 31, 1983). This act provides that counties and local governments will have the option in place of the 5 per cent ceiling on their annual budget increases, to adopt a new system which ties the annual increases to a fluctuating scale, known as the "Implicit Price Deflator" index. This scale is published by the U.S. Department of Commerce and measures the cost of running county and municipal governments across the nation. The cap for 1983 using the optional system would be 7 per cent as set under the new law.

To adopt the new system, a municipality must conduct a public hearing and pass an ordinance by majority vote of the governing body.

The new law also permits local governments to replace lost federal revenue sharing funds without regard to cap limitation.

Another change also allows municipalities to raise their budgets to the cap limitation even though all the funds are not needed and to bank excess revenue.

The new law which was effective immediately expires at the end of 1986. It establishes a permanent Technical Advisory Commission to monitor the new law and to report its findings to the Governor and the Legislature.

This act was effective immediately.

Non-Profit Corporations Must File With Secretary of State Actual Location as Well as Postal Designation of Registered Agent—Chapter 79, P.L. 1983 (approved February 24, 1983). This act requires non-profit corporations to file with the Secretary of State the actual location as well as postal designation, if different, of its registered agent upon whom process against the corporation may be served. There is also a requirement to make similar filings of actual location as well as postal designation, if different, where there is a change of the registered office or resident agent.

This act was effective immediately.

Statutory Law Pertaining to Nonprofit Corporations—Chapter 127, P.L. 1983 (approved April 7, 1983). Revises parts of the statutory law pertaining to nonprofit corporations. Includes revisions of filing fees with Secretary of State.

This act is effective October 1, 1983.

Requires Tax Court To Send Copies of Judgments and Notices To Collectors and County Tax Administrator of The County In Which Tax District is Located—Chapter 164, P.L. 1983 (approved May 3, 1983). This act amends R.S. 54:2-40 to require that the tax court send copies of judgments and notices of withdrawals or dismissals to the collector and the county tax administrator of the county in which the property at issue is situated.

Currently the statute requires the clerk of the taxing district to notify these parties. This act will eliminate that extra step.

The act was effective immediately.

RECENT COURT DECISIONS

BUSINESS PERSONAL PROPERTY TAX

Generating Unit Leased by a Utility Electric Company Held Subject To Tax—Atlantic City Electric Company et al. v. Taxation Division Director 5 NJ Tax 15 (Tax Court of New Jersey, November 3, 1982). The Tax Court upheld a deficiency business personal property tax assessment for the tax years 1975 and 1976 against the plaintiff, a public utility in the business of supplying electric energy to consumers in 125 municipalities. Title to the equipment, a combustion turbine generating unit, was in the names of the plaintiff's trustees and the beneficial owner was a finance corporation in Maryland. The equipment was leased by the trustees to the plaintiff utility.

The court held that since the equipment was owned by the trustees, it was used in their leasing business. The utility had no ownership interest in the equipment since it was only a lessee and the lease was not a financing arrangement. The exemption from tax under N.J.S.A. 54:30A-49 et seq. of the Gross Receipts Tax Act applied only to property owned by the utility and not to property leased to the utility. Accordingly, the equipment was subject to the business personal property tax for the years involved. *(Note:* P.L. 1977, c. 4, approved January 17, 1977, provides for the repeal of the business personal property tax on all business machinery or equipment acquired on or after January 1, 1977.)

CORPORATION BUSINESS TAX

Corporation Business Activities Reporting Act—Foreign Bank Required To Comply With The Reporting Act—Bank Leumi Trust v. Schneider 188 NJ Super 423 (App. Div. 1982). The Appellate Division reversed the order of the Law Division, Essex County (184 NJ Super. 194 (1981)), and held that a foreign bank purchasing and receiving monthly payments from mortgages was required to comply with the Corporation Business Activities Reporting Act before suing on a note and mortgage sold and assigned to it by a mortgage broker after transfer by the original mortgagee (N.J.S.A. 14A:13-15). (See *State Tax News,* November/December 1982. Vol. 11, No. 6, p. 157.)

Plaintiff was a bank incorporated in the State of New York and not registered to do business in the State of New Jersey. The court held that there was no conflict between the provisions of the Corporation Business Activities Reporting Act (N.J.S.A. 14A:13-14 et seq.) and the provisions of the Banking Act of 1948 (N.J.S.A. 17:9A-1 et seq.). A foreign bank not authorized to do business in New Jersey was not prohibited by either the Banking Act or the Reporting Act from "enforcing" certain obligations in this State's courts. But if it wishes to use these courts, the foreign bank must first fulfill the requirements imposed by the Reporting Act on foreign corporations generally to report their New Jersey activities. The failure to file a timely notice of business activities report under N.J.S.A. 14A:13-20 of the Corporation Business Reporting Act prevents a foreign corporation from the use of this State's courts.

The court said the Law Division's concern that the New Jersey economy would suffer a substantial blow if foreign banks were subjected to the Reporting Act, as in this case, addresses itself to the wisdom of the Reporting Act sanctions, not their viability. The Appellate Court said even if these sanctions would have an economic impact it could not properly declare them inoperative.

The order was reversed and remanded to the Law Division for the entry of an order dismissing the complaint without prejudice.

CAPITAL GAINS AND OTHER UNEARNED INCOME TAX

A Claim For Refund For The Capital Gains Tax Is Filed Upon Receipt By The Division Of Taxation—Federal Adjusted Basis Is To Be Used In Calculating A Gain From The Sale Of A Capital Asset—Richard and Patricia Reynolds v. Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey—July 16, 1982). The Tax Court dismissed plaintiffs complaint and held that a claim for refund was filed upon receipt by the Division of Taxation. Plaintiffs claim for refund was not received within the three year statutory period provided in *N.J.S.A.* 54:8B-16. This section provides that any taxpayer who feels that he has overpaid any taxes due under this Act may file a claim for refund in writing with the Director within three years from the due date for which such overpayment was made stating the specific grounds upon which the claim was founded. The court held that nowhere in the Act was the Director given authority to promulgate a regulation to alter or extend the filing requirements for refund claims beyond the ordinary statutory meaning which was the date of receipt. Plaintiffs refund claim was for the tax year 1975 whose due date was April 15, 1976, which was a Sunday. Therefore, any refund claim had to be filed on or before April 16, 1979. Plaintiffs claim for refund was not received until April 18, 1979 and was not timely filed within the statutory 3 year period.

Pursuant to *Horrobin v. Director, Division of Taxation,* 1 NJ Tax 213 (Tax Ct.—Nov. 7, 1979) a statute of limitation may be tolled in appropriate circumstances if the legislative purpose underlying the statutory scheme would thereby be effectuated. Here there was no explanation offered for the late filing of the refund claim and no circumstances presented to warrant consideration of a tolling of the filing deadline.

The court also found that there was no constitutional infirmity in the Division of Taxation utilizing the federal adjusted basis in calculating gain from the sale of a capital asset. The Sixteenth Amendment to the U.S. Constitution provides for a limitation on the taxing power of the Federal government and not a State government.

The court said that the statute required the Director's definition of gains from the sale or exchange of capital assets be consistent with the federal income tax and that the regulations adopted by the Director of the Division of Taxation were consistent with the Internal Revenue Code in that the adjusted basis to the taxpayer was the same as the adjusted basis for federal income tax purposes. The court, therefore, held that the Act did require plaintiffs to use a federal adjusted basis in calculating the gain from the sale of a capital asset.

CORPORATION BUSINESS TAX

Composition Of The Receipts Fraction Of The Business Allocation Factor—American Telephone & Telegraph Company v. Director, Division of Taxation—4 NJ Tax 638 (Tax Court of New Jersey, September 30, 1982)—The Tax Court in reviewing a tax deficiency assessment against the plaintiff, a multi-state corporation for the tax years 1969 through 1974 resulting in an adjustment to the receipts fraction of the business allocation factor held that plaintiff could not include in the denominator the proceeds from the sale or redemption of short-term government obligations from the same funds several times over. However, the income, including realized appreciation derived from the sale or redemption of the short-term obligations was includible in the receipts fraction as a business receipt.

At issue in the receipts fraction was the treatment under *N.J.S.A.* 54:10A-6(B) of (a) the proceeds of sale of tangible personal property used in plaintiff's business, (b) the proceeds of sale or redemption, including realized appreciation of governmental obligations, commercial paper, banker's acceptances and certificates of deposit (the intangibles) and (c) the interest increment realized upon a sale or redemption of short-term obligations issued at a discount (original issue discount).

The court said that the composition of the receipts fraction must be in harmony with the definition of entire net income in *N.J.S.A.* 54:10A-4(k), that which was excluded from the tax base must be excluded from the receipts fraction and conversely that which was included in the tax base was to be included in the receipts fraction.

The court said that only the net gain (i.e. the excess of sales proceeds over the adjusted federal income tax basis for the property), from plaintiff's sale of tangible personal property was includible in the receipts fraction. In order for the receipts fraction to be in harmony with the statutory definition of entire net income, it must include all gains, be they ordinary, capital or a combination thereof.

Only the income, including realized appreciation derived from the sale or redemption of short-term obligations issued at a discount (original issue discount) was includible in the receipts fraction as a business receipt. The plaintiff could not include in the denominator of the receipts fraction the total proceeds from the sale or redemption of short-term obligations since this would result in the inclusion of the same funds several times over and would erroneously enlarge the denominator.

Judgment was entered with directions to submit a recomputation of tax in accordance with the court's opinion.

Taxpayer has appealed to the Superior Court, Appellate Division.

Net Worth Tax Liability To Determine Value Of Parent's Investment In Subsidiaries Derived From Published Financial Statements—Cities Service Company, a Delaware Corporation v. Director, Division of Taxation 5 NJ Tax 257 (Tax Court of New Jersey—February 24, 1983). The Tax Court of New Jersey affirmed a deficiency tax assessment against plaintiff corporation for the tax years 1975 and 1976 resulting from a redetermination of the valuation of plaintiff corporation's investment in subsidiaries. This increased the plaintiff corporation's net worth tax liability for the two taxable years. The court held that in determining net worth values under *N.J.S.A.* 54:10A-4(d) the "books of a corporation" includes the financial statements used in financial reporting and was not confined to the recorded amounts in journals and ledgers. The court said that the Director was justified in adjusting the value of plaintiff corporation's investment in subsidiaries by the use of the equity method of accounting to reflect the value of the investments set forth in plaintiff's Security and Exchange Form 10-K statements. These statements, including the certified financial statements, constitute, "the books of the corporation" within the intent of *N.J.S.A.* 54:10A-4(d).

The court followed the decision in *Motor Finance Corporation v. Taxation Division Director* 129 NJ Super, 19 (App. Div. 1974) certif den. 66 NJ 319 (1974) which upheld the statutory authority of the Director to revalue various components of net worth to reach fair values without being bound by the corporate books.

The Tax Court in the present case said that the use of the equity method of accounting with regard to the valuation of plaintiff corporation's investments in its subsidiaries was not arbitrary and unfair.

It was also held that there was no violation of the tax clause of the New Jersey Constitution which requires that "property shall be assessed for taxation under general laws and by uniform rules." (Art VIII Section 1 par 1(a)) The corporation business tax is a franchise tax and not a property tax. Therefore this constitutional provision does not apply.

In addition, it was held there was no denial of equal protection of the laws. Each corporation must pay its just share of the cost of state government upon which it relies and by which it is furnished protection and benefit.

The court said that an adjustment of taxpayer's net worth did not also require an adjustment of plaintiff's allocation factor as set forth in *N.J.S.A.* 54:10A-6.

It was also held that the Director's construction of the term "books of the corporation" to include a taxpayer's Form 10-K and other published financial statements, did not require the promulgation of formal administrative rules.

Judgment was, therefore, entered affirming the Director's deficiency tax assessment.

Liability To Wholly-Owned Subsidiary Where The Corporation Is Wholly-Owned By The Grandparent Is Includible In Corporation's Net Worth Tax Base And 90% Of The Interest Is Disallowed As A Deduction For Computing Its Net Income Tax Base—Fedders Financial Corporation v. Director, Division of Taxation (App. Div., 1982) (unreported). The Appellate Division affirmed the written opinion of the Tax Court, 3 *NJ Tax* 576 (Tax Court 1981) for the reasons stated therein. It was held that the liability owed by plaintiff corporation to its wholly-owned subsidiary, Fedders Capital, was includible in plaintiff's net worth base, and 90% of the interest relating to such liability was not excludible as a deduction in computing plaintiff corporation's net income tax base, where plaintiff was itself the wholly-owned subsidiary of its parent corporation, creating a grandparent-parent subsidiary framework.

Petition for Certification to the New Jersey Supreme Court granted February 7, 1983, 93 NJ 267.

Add-Back To Net Worth Of Indebtedness Owed By Wholly Owned Subsidiary To Parent Corporation Upheld—90% Of Interest Expense Deductible From New Income GATX Terminals Corporation v. Taxation Division Director 5 NJ Tax 90 (Tax Court of New Jersey, December 1, 1982). The Tax Court upheld a deficiency tax assessment against plaintiff, a wholly owned subsidiary, for an indebtedness owed to its parent corporation for the tax year 1976. The court held that under N.J.S.A. 54:10A-4(d), the amount of the indebtedness had to be added back to plaintiff's net worth for 1976. It also held that under N.J.S.A 54:10A-4(k)(2)(E). 90% of the interest expense incurred by plaintiff was excludable as a deduction from net income. This add-back to net worth and exclusion as a deduction from net income are required because of indebtedness owed to a holder of 10% or more of plaintiff's capital stock. The court said that the basic purpose of the 10% rule was to tax corporations doing business in New Jersey in a manner that would equitably reach the assets employed in this State. The Legislature chose to define net worth by including loans from stockholders owning 10% or more of a taxpayer's stock.

In addition, the court said that N.J.S.A. 54:10A-4(d) and N.J.A.C. 18:7-5.10 authorize the Director to make a reasonable determination by using "sound accounting principles" if the corporation's books do not disclose fair valuations, but not to recompute the tax as plaintiff contended.

The court distinguished this case from Mobay Chemical Co. v. Taxation Division Director, 3 NJ Tax 597 (NJ Tax 1981 aff'd-NJ Super.-(App. Div. 1982). (See *State Tax News,* January/February 1983. Vol. 12, No. 1, p. 21.) The court said plaintiff's parent was not a conduit for the loans and that the corporate veil should not be pierced to permit plaintiff taxpayer an opportunity to gain a tax advantage denied it by its own voluntary act.

The court also held that P.L. 1982, c. 55 (approved June 30, 1982), which amended the Corporation Business Tax Act to eliminate the 10% indebtedness rule for accounting periods beginning on or after July 1, 1984, could only be applied prospectively and not to plaintiff for 1976. The court also found no violation of the Equal Protection and Due Process Clauses of the United States and New Jersey Constitutions.

Sustains Allocation Factor To This State Based Upon Business Receipts From Advertising On Television And Radio Stations As Fractional Portion Of New Jersey Audience To The Total Audience—Metromedia Inc. v. Director, Division of Taxation—187 NJ Super 562 (App. Div. 1983). The Appellate Division reversed the Tax Court (3 *NJ Tax* 397—Tax Ct 1981) and reinstated the Director's assessment of the Corporation Business Tax payable by Metromedia for the taxable years 1972 through 1975. Plaintiff, a Delaware corporation, owns and operates five television stations and AM and FM radio stations in New York City and in Philadelphia which reaches a viewing or listening audience in New Jersey. The court sustained the calculation of the Corporation Business Tax for the years 1972 through 1975 based upon the plaintiff corporation's net business receipts from advertising taxable in this State, as the fractional proportion of the five stations' New Jersey audience to their total audience. It was held that the Director's determination of the allocation factor was within his statutory authority under the Corporation Business Tax Act. *N.J.S.A.* 54:10A-6(B)(6) authorizes assessment of the tax by the Director in accordance with the fractional proportion of the taxpayer's business receipts earned in this State to its total business receipts. *N.J.S.A.* 54:10A-8(e) authorizes application by the Director, in establishing the allocation factor, of "any . . . method calculated to effect a fair and proper allocation of the entire net income . . . reasonably attributable to the State." Plaintiff corporation which derived its business receipt from the sale of air time to advertisers, based its rates on the size of the viewing or listening audience in the geographical area. No advertising sales were made in this State. In purchasing air time, the advertisers took into consideration the New Jersey audience in proportion to the audience elsewhere in the viewing or listening area. The court said that the Director arrived at a fair and proper allocation of business receipts to this State and that an administrative rule or regulation was not a prerequisite. An administrative decision setting a substantive precedent was not prohibited.

Judgment of the Tax Court was reversed and the Director's assessments of the Corporation Business Tax reinstated for the tax years 1972 through 1975.

Petition for Certification to the New Jersey Supreme Court granted on April 19, 1983.

Indebtedness Owed To "Affiliate Corporation" Held Not To Be Conduit For Corporate Third Party Indebtedness—Mobay Chemical Corporation v. Director, Division of Taxation—(App. Div., 1982) (unreported) The Appellate Division affirmed the opinion of the Tax Court, 3 *NJ Tax* 597 (Tax Ct 1981) for the reasons stated therein and held that the opinion in *Fedders Financial Corp. v. Director,* 3 *NJ Tax* 576 (Tax Ct 1981) is distinguishable. It was held that the subject indebtedness, ultimately and substantively owed to third-party lenders, was not owed indirectly to the parent corporation within the intendment of *N.J.S.A.* 54:10A-4. The affiliate corporation was held to be a nominal creditor and a mere conduit for the corporate third party indebtedness. Therefore, such indebtedness was not includable in the corporation's net worth tax base and 90% of the interest was allowable as a deduction for computing its net income tax base. Thus, the respective statutory provision in *N.J.S.A.* 54:10A-4(d) and *N.J.S.A.* 54:10A-4(k)2(E) did not apply.

Petition for Certification to the New Jersey Supreme Court granted February 7, 1983, 93 NJ 274.

Allocation and Apportionment by a Domestic Corporation—S.M.Z. Corporation v. Director, Division of Taxation—5 NJ Tax 232—(Tax Court of New Jersey, November 4, 1982). The Tax Court upheld a deficiency corporation business tax assessment against the plaintiff domestic corporation for the tax years involved. The court held that the plaintiff corporation was not authorized to compute its Corporation Business Tax by apportioning its income and net worth by taking into consideration commercial rental property in Connecticut which it owned and leased on a net basis, except for property taxes, as a gasoline station. Plaintiff had no regular employees working outside New Jersey and did not maintain or occupy the Connecticut property. The court denied the right of plaintiff to allocate, pursuant to N.J.S.A. 54:10A-6 and N.J.A.C. 18:7-7.2, since the corporation did not maintain a regular place of business outside the State to permit allocation.

The court also held that the authority of the Director of the Division of Taxation under N.J.S.A. 54:10A-8 to adjust an allocation factor if he believes it does not properly reflect the corporation's activities did not authorize the creation of an allocation factor not otherwise available. Judgement was entered dismissing plaintiff's complaint. The Director has appealed to the Superior Court, Appellate Division.

Director's Authority To Adjust The Allocation Factor Does Not Extend To A "Non-Allocating" Company Which Has A 100% Allocation Factor—S.M.Z. Corporation v. Taxation Division Director—NJ Tax—(Tax Court of New Jersey—January 5, 1983). The Tax Court denied the defendant's motion for rehearing and held that the Director had no power to permit an allocation where a corporate taxpayer did not maintain a regular place of business outside New Jersey for the tax period involved. The court held that under the statute at *N.J.S.A.* 54:10A-6 and regulations at N.J.A.C. 18:7-7.1 a taxpayer which did not maintain a regular place of business outside the state shall have an allocation factor of 100%. The Director's authority to adjust the allocation factor did not extend to a "nonallocating" company such as a corporation which has a 100% allocation factor. The Director can only adjust the allocation factor of an allocating company where the statutory formula is inequitable. Such authority does not extend to a "nonallocating" company such as a corporation having a 100% allocation factor. The Director has appealed to the Superior Court, Appellate Division.

Denominator Of The Receipts Fraction Of The Allocation Factor Can Only Include Income And Not Return Of Capital Derived From The Sale Or Redemption of Short-Term Investments—Shell Oil Company v. Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey—February 22, 1983)—The Tax Court in a letter opinion held that plaintiff, a Delaware Corporation, doing business in New Jersey could only include in the denominator of the receipts fraction computed pursuant to *N.J.S.A.* 54:10A-6(B), for purposes of allocating plaintiff's net worth and entire net income to New Jersey, the income (including realized appreciation but excluding return of capital) derived from plaintiff's sale or redemption of short-term investments. Plaintiff sought to include in the denominator of the receipts fraction, receipts attributable to the return of principal and gain from the sale of various types of intangible assets in its investment portfolio. The Division of Taxation in arriving at its tax deficiency assessment for the tax years 1974 and 1975 deleted both from the denominator of plaintiff's receipts fraction.

The court in this case followed the decision of the Tax Court in the case of *American Telephone & Telegraph Co. v. Taxation Division Director,* 4 NJ Tax 638 (decided September 30, 1982) which held that only the income, including realized appreciaiton derived from short-term investments was includible in the denominator of the receipts fraction as business receipts. However, the principal amounts of the short-term investments were not includible in the denominator of the receipts fraction as business receipts.

Judgment was therefore entered for a recomputation of the tax deficiency which would allow in the demoninator of plaintiff's receipts fraction the gain from the sale of its short-term investments, but not the principal amounts of such short-term investments.

An appeal and cross-appeal have been filed with the Superior Court, Appellate Division.

Nonunitary New York State Corporation Not Subject To Apportionment On Manufacturing And Securities Investments Silent Hoist & Crane Co., Inc. v. Director, Division of Taxation 5 NJ Tax 242 (Tax Court of New Jersey—January 28, 1983). The Tax Court entered judgment for the taxpayer and did not affirm the deficiency tax assessment imposed by the Director of the Division of Taxation against the plaintiff corporation for the tax years 1971 through 1974. The court held that the taxpayer was a non-unitary corporation which, except for its New Jersey real estate holdings, cannot be subject to apportionment or taxation for Corporation Business Tax purposes. The court concluded that taxpayer's business consisted of three distinct operations: manufacturing, real estate and securities investments.

The unitary-business principle concerning the apportionability in the field of state income taxation was set forth by the U.S. Supreme Court in *F.W. Woolworth co. v. New Mexico*—U.S., 73 L. Ed 2d 819, 102 *S. Ct.* 3128 (1982), pet. for rehearing den. October 18, 1982 and *Asarco, Inc. v. Idado,* —U.S., 73 L. Ed. 2d 787, 102 *S. Ct.* 3103 (1982), pet. for rehearing den. October 18, 1982. As enunciated by the Supreme Court, there are three indicia of a unitary business; "functional integration, centralization of management and economies of scale."

To determine whether due process has been complied with, proof of a sufficient nexus between the taxing state and the particular taxpayer must be presented.

Among the facts found by the Tax Court were: taxpayer had a heavy manufacturing plant and principal place of business in New York where it also maintained a diversified securities portfolio. All securities were assembled for investment purposes and were held by a New York broker. Taxpayer owned two parcels of industrial land in New Jersey which were rented to others. It had no office, employees, agents or investments in New Jersey. Plaintiff company presented evidence that it did not advertise in New Jersey, had only a New York telephone listing, all orders were accepted at its New York factory as a result of customer-initiated inquiries, it had no office or other facilities in New Jersey, had no employees or payroll allocable to New Jersey, finished products were made available at the factory only, no installations or deliveries were made in New Jersey and there was no marketing effort directed toward New Jersey.

The court said that the Allocation Factor limits to New Jersey allocated portions of entire net worth and entire net income to amounts which are attributable to activities occurring in or related to the State of New Jersey. The limitation credited by the allocation factor preserved the constitutional doctrine that a state cannot impose a tax which is not attributable to transactions within its jurisdiction.

It was also pointed out that although a company's unrelated presence within a state may have provided a sufficient jurisdictional basis to support liability for collection of a state's indirect sales tax, this presence was not sufficient to justify collection of franchise taxes which constituted a direct charge on interstate commerce.

The court also found no rational relationship or nexus between taxpayer's securities portfolio and its presence in New Jersey.

The court, therefore, found that the taxpayer was a non-unitary corporation, except for its New Jersey real estate holdings and that New Jersey could not tax its manufacturing and securities investment operations. The court, therefore directed that judgment be entered for the taxpayer.

The Division of Taxation does not acquiese in this decision and an appeal has been filed with the Superior Court, Appellate Division.

Foreign Corporation Having Two Salesmen In This State Held Sufficent Nexus With This State To Be Subject To The Corporation Business Tax—Tamko Ashpalt Products, Inc. of Maryland v. Sidney Glaser, Director Division of Taxation NJ Tax (Tax Court of New Jersey—July 5, 1983). The Tax Court upheld an assessment of the New Jersey Corporation Business Tax against the plaintiff for the year 1980. Taxpayer was a Maryland corporation that manufactured its asphalt roofing products in Maryland and shipped its products from Maryland. The court held that the plaintiff corporation which employed t[illegible]alesmen in New Jersey was engaged in doing business in New Jersey as defined in the Corporation Business Tax Act and regulations promulgated thereunder. The court also held that the imposition of the tax did not violate the Due Process and Commerce Clauses of the United States Constitution.

The court pointed out that the two salesmen in this state, one a New Jersey resident, regularly and systematically solicited orders from New Jersey customers, promoted plaintiff's products, and investigated and reported to plaintiff in Maryland on customer complaints. The salesmen on occasion checked customers inventory, advised on storage and care of plaintiff's product and accepted payment for orders. The automobile used by the New Jersey resident salesman was registered in New Jersey in plaintiff's name.

The court followed the decision of the U.S. Supreme Court in the case of *Complete Auto Transit v. Brady,* 430 U.S. 274 (1977) which held that a franchise tax on purely interstate business is constitutionally permissable if (1) there is a sufficient nexus with the taxing state to justify the tax, (2) the tax is fairly related to benefits provided by the state to the taxpayer, (3) the tax does not discriminate against interstate commerce, and (4) the tax is fairly apportioned to local activities.

The court said that the enactment of the Corporation Income Tax Act did not indicate an intent on the part of the Legislature to limit the reach of the Corporation Business Tax Act. The court concluded that plaintiff was doing business in New Jersey and was subject to the Corporation Business Tax within the limits delineated by the United States Supreme Court in *Complete Auto Transit.*

The court also held that the Interstate Commerce Act PL 86-272 does not apply. The federal statute is limited to taxes "on or measured by net income." Plaintiff had no 1980 net income and was only subject to tax in 1980 on the net worth portion of the Corporation Business Tax. The New Jersey courts have held that the federal statute does not apply to the new worth portion of the Corporation Business Tax.

The court found that the imposition of the Corporation Business Tax did not result in unconstitutional multiple taxation in violation of the Commerce Clause. The United States Supreme Court test of unconstitutional multiple taxation, is whether the imposition of the tax will result in actual multiple taxation or the risk of multiple taxation. The court said that the plaintiff did not prove that the imposition of the New Jersey tax would result in multiple taxation.

The court found that the Corporation Business Tax allocation formula represents a fair apportionment of plaintiff's net worth based on plaintiff's activity in New Jersey. The allocation formula is the ratio of New Jersey property to all property, New Jersey payroll to entire payroll, and New Jersey sales to all sales. It reflects the relationship between business activity in New Jersey and all business activity.

It was also found that the solicitation of orders, promotion of products and servicing of customer accounts in New Jersey constitute a sufficient nexus with New Jersey to sustain a tax on a foreign corporation.

It was concluded that there was a fair relation between plaintiff's New Jersey contacts and the benefits conferred by New Jersey based on plaintiff's presence in this state through its resident salesmen and business activity here.

The corporation business tax does not discriminate against interstate commerce because it is applied uniformly to domestic and foreign corporations engaged in intrastate and interstate commerce.

The court, therefore, concluded that the tax as imposed is both fair and constitutionally permissible. A judgment was entered in favor of the defendant and taxpayer's complaint was dismissed.

Corporation Engaged In Making Mortgage Loans—Tempo Associates, Inc. v. Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey, November 5, 1982). A deficiency assessment against the plaintiff from January 1, 1975 through March 31, 1976 was upheld by the Tax Court. The plaintiff had been in the mortgage financing business, but during the process of winding up its business. The court said that although no new mortgages were made during this period, the corporation continued to reap the benefits of its prior mortgage financing by collecting interest income on these mortgages and therefore upheld the deficiency tax assessment against the plaintiff.

CORPORATION INCOME TAX

Corporation Having No Nexus With This State Was Not Taxable On Interest Income From Loans Secured By New Jersey Realty—Chemical Realty Corporation v. Taxation Division Director NJ Tax (Tax Court of New Jersey—May 27, 1983). The Tax Court held that plaintiff's activities in New Jersey did not have sufficient nexus to reach the level of minimal connection with this state to satisfy constitutional due process requirements, and therefore plaintiff was not subject to the corporation income tax on the interest income from loans secured by New Jersey realty for the taxable year 1974.

Plaintiff, a New York corporation, was engaged in the business of real estate financing, lending money for short-term construction loans, land development loans and interim loans. During the tax year in question, plaintiff was involved in six financing transactions. One was a direct loan to a New Jersey corporation and five of the transactions were "participations," in which the correspondent bank or "lead bank" were New Jersey corporations who negotiated and executed the loans to the New Jersey mortgagors. All plaintiff's activities took place in New York and all participation agreements were executed and closed in New York. Plaintiff made all loan advances from its New York offices and received all interest and other payments there. It had no offices or employees in this state.

The court said that it would require more than plaintiff's economic presence in New Jersey or the taking advantage of New Jersey's economic milieu to sustain the tax in issue. In addition, there must be a degree of physical presence in New Jersey. The court found that plaintiff's activities in New Jersey did not reach the level of minimal connection with the state to satisfy due process requirements.

On other issues the court held that an agency may enforce a statutory provision without promulgating a rule pursuant to the provisions of the Administrative Procedure Act, if there was an adequate statutory standard for the guidance of the administrative agency. While the statutory phrase in the Corporation Income Tax Act at *N.J.S.A.* 54:10E-2 "income derived from sources within New Jersey" was by no means as clear as defendant asserted, there was a sufficient statutory standard for defendant to make the assessment in question without the prior promulgation of an administrative rule pursuant to the Administrative Procedure Act.

In another issue plaintiff argued that the legal maxim *Mobilia Sequuntur Personam* should apply; that is, the situs of intangibles and their proceeds is, for tax purposes, the domicile of the creditor. However, the court held that in the absence of a legislative intent that the *mobilia* maxim be construed as part of the Corporation Income Tax Act, plaintiff's income, received from New Jersey payor's, was derived from sources within New Jersey within the meaning of the statute, subject to the applicable constitutional standards.

Since the court found that plaintiff did not have sufficient minimum connection with New Jersey to support the due process requirements, a judgment was entered invalidating the tax assessment against the plaintiff.

The Director has appealed to the Superior Court, Appellate Division.

Pennsylvania Corporation Making Consumer Loans to New Jersey Residents—CIT Financial Services Consumer Discount Company v. Director, Division of Taxation 4 NJ Tax 568 (Tax Court of New Jersey, September 17, 1982). The Tax Court affirmed the Division of Taxation's assessment against plaintiff, a Pennsylvania corporation, for the calendar years 1976 and 1977 based upon the income attributable to consumer loans made to New Jersey residents. The court found that there were no violations of the due process and commerce clauses of the U.S. Constitution.

In finding that the plaintiff's activities in New Jersey amounted to a substantial nexus with this State in the constitutional sense, the court relied upon the relationship prevailing among the plaintiff and its sister corporation, CIT Financial Services Corporation and CIT Financial Serives, Inc., both of which were doing business in New Jersey. Although the separate entities of two or more related corporations are recognized for tax purposes, here the separate corporate entities of the related corporations were not preserved in the conduct of their overall business. Each corporation was regarded as the agent or alter ego fo the other and thus the presence of one corporation in this State represented the presence of the other.

In the present case, plaintiff's activities within New Jersey were conducted in a surrogate fashion and plaintiff enjoyed the protection and services by state and local government, for which the state was entitled to something in return. The court said that the interest income accruing from plaintiff's consumer loans to New Jersey residents were derived from sources within New Jersey and subject to the Corporation Income Tax. Thus, the due process clause was satisfied.

Judgment was therefore entered affirming the assessment of the corporation income tax against the plaintiff.

An Out-Of-State Corporation Making Unsecured Tuition Loans To Resident Parents Of Students Enrolled In Schools within And Without This State Had Sufficient Nexus To Be Subject To Tax—The Tuition Plan of New Hampshire v. Director, Division of Taxation, 4 NJ Tax 470 (Tax Court of New Jersey—July 28, 1982). The Tax Court of New Jersey held that a New Hampshire corporation making loans to New Jersey resident parents of students enrolled in private secondary schools and private and public colleges both within and without the State of New Jersey had sufficient nexus with this state to be subject to the New Jersey Corporation Income Tax. Although all the loans and budgeted monthly prepayment plan activities were made from New Hampshire and even through plaintiff had no offices or mailing address in New Jersey, the court held that plaintiff's activities in New Jersey amounted to a substantial nexus with this State in the constitutional sense. Plantiff, through its district managers engaged in a systematic, regular program of on-site solicitation and exploitation of the New Jersey market. Plaintiff's representatives paid regular visits to New Jersey educational institutions. The recurring visits of the two district managers to New Jersey made possible the realization and continuance of valuable contractual relations between plaintiff and the New Jersey schools. The court found that the requirements of the Interstate Commerce and the Due Process Clauses of the United States Constitution were met because there was a substantial nexus with New Jersey, the taxing state. The commerce clause requirement that the tax be fairly apportioned to local activities and that it be nondiscriminatory in its application to interstate commerce was met.

The court also found that plaintiff's activities within New Jersey went beyond solicitation. These activities indicated a vigorous, systematic and persistent effort aided by a substantial physical presence to exploit the New Jersey tuition loan market. Therefore the fact that plaintiff's New Jersey district managers did not reside in New Jersey is of no significance.

The court also said that by reason of plaintiff's extensive activities in this State, the interest income on tuition loans to New Jersey residents was earned in New Jersey and was derived from New Jersey sources.

There was also no multiple taxation because plaintiff could have by refund claim in New Hampshire apportioned its out-of-state income.

In addition to finding the Corporation Income Tax Act constitutional, the court also found the Corporation Business Activities Reporting Act constitutional.

Judgement was entered affirming the assessment against plaintiff for the tax years 1974 through 1977. Plaintiff's complaint was dismissed.

EMERGENCY TRANSPORTATION TAX

Held Unconstitutional As In Violation Of The Privileges And Immunities Clause Of The U.S. Consitution And Not To Be Enforced With Respect To Income Earned On And After January 1, 1984—John Salorio, Robert Coe and John D. McGarr, Jr. v. Sidney Glaser, Director of the Division of Taxation, 93—NJ—447 (1983). The New Jersey Supreme Court reversed the trial court and held the New Jersey Emergency Transportation Tax unconstitutional because it violates the Privileges and Immunities Clause of the United States Constitution. The court found that the ETT tax which is imposed on New York residents working in New Jersey did not meet the two tests for validity under the Privileges and Immunities Clause (1) that the nonresidents are a "peculiar source" of the evil at which the statute is aimed and (2) the singular treatment of nonresidents bears a "substantial relationship" to the particular evil that nonresidents are said to present.

However, the court held that under the circumstances, reimbursement of amounts paid pursuant to the tax is not warranted. It was held that the Emergency Transportation Tax shall not be enforced with respect to income earned on and after January 1, 1984.

The court's decision does not affect the liability of New York residents working in New Jersey for the New Jersey Gross Income Tax on their New Jersey source income. Such taxpayers under *N.J.S.A.* 54:8A-119 of the New Jersey Emergency Transportation Tax had been liable for the greater of the New Jersey Gross Income Tax or the New Jersey ETT Tax.

In holding the New Jersey Emergency Transportation Tax unconstitutional under the Privileges and Immunities Clause of the United States Constitution; the court found:

1. The imposition of a tax on the New York commuter affects a fundamental activity protected by the Privileges and Immunities Clause, i.e., the pursuit of a livelihood. The ETT discriminates against the New York resident.
2. The ETT cannot be sustained because the amounts charged under the tax are not sufficiently related to the burden imposed by New York commuters upon New Jersey's transportation system. Each year the tax has exceeded the New Yorker's share of New Jersey's transportation system costs.
3. Invalidation of a statute does not automatically invalidate all prior transactions made in justifiable reliance upon the statute. Because a duly enacted statute is presumptively valid, New Jersey officials were entitled to rely upon the presumed validity of the ETT in preparing budgets. Past expenditures cannot be undone, and reimbursement of monies collected under the ETT would have a substantial effect on the State's existing financial requirements. Public fiscal stability is at issue. Furthermore, no one challenged the ETT until fifteen years after its enactment. Also important is the fact that the plaintiffs have suffered no financial harm because they have received a credit for the amount

paid to New Jersey against their New York income tax. For these reasons, the Court has concluded that reimbursement of amounts paid under the ETT is not warranted in this case.

4. ETT revenues are an established part of New Jersey's budget. Elimination of this source of revenues will require a reduction in expenditures, or an increase in alternative revenues, or the creation of new taxes, or some combination of the three. If the state were compelled to surrender ETT receipts before the end of the fiscal year, fiscal and administrative problems would be engendered. The State should be afforded a reasonable period of time to devise alternative revenue raising methods, abandon or postpone transportation projects, or consider some other suitable solutions. The Court concluded that relief against enforcing the ETT tax with respect to income earned on and after January 1, 1984 will accommodate these concerns.

The court, thereupon, reversed the judgment of the trial court and remanded this matter to that court for entry of a judgment in accordance with their opinion.

GROSS INCOME TAX

Phildelphia Net Profits Tax Qualifies For Resident Tax Credit—Joseph Alexsiejczyk And Elisa Alexsiejczyk v. Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey—May 27, 1983). The Tax Court granted summary judgement to the plaintiffs and held that with respect to a sole proprietorship, the Philadelphia net profits tax is an income tax on the same income that is taxed under the New Jersey gross income tax, and therefore plaintiffs are entitled to a resident tax credit pursuant to *N.J.S.A.* 54A:4-1.

Judgement was therefore entered cancelling the additional assessment against plaintiff taxpayers for the years 1977, 1978 and 1979 plus interest and penalties.

One Who Does Not Actively Participate In Or Have An Active Role In Security Trading Is Not Engaged In A Business—Scott Appelstein v. Director, Division of Taxation—5 NJ Tax 73 (Tax Court of New Jersey—December 27, 1982). The Tax Court affirmed a deficiency assessment against the plaintiff for the New Jersey Gross Income Tax and held that plaintiff could not deduct interest and stock transfer tax payments from his security trading for the tax year 1977. Plaintiff was a full-time college student during the tax year 1977 which was the period in question. Security transactions were made on his behalf, by his father, pursuant to a power of attorney. Plaintiff had no personal involvement in the security transactions. All the security transactions and investment decisions were made by plaintiff's father, based on the father's knowledge and investigation of the financial industry. Plaintiff did not review the actions of his father until he had to file his annual income tax return. Plaintiff remained a full-time college student during the period in question and did not have an active role in the production of profit from the security accounts.

The court, therefore, held that plaintiff was not engaged in the business of trading securities within the intent of *N.J.S.A.* 54A:5-1(b). In order to be engaged in a business—plaintiff must have participated in or had an active role in the trading activity. Even though a taxpayer may actively participate in a trading activity through an agent, his participation must still be active.

The court, therefore, affirmed the gross income tax deficiency assessment against the plaintiff imposed by the Director of the Division of Taxation resulting from the denial of the deduction of interest and stock transfer tax payments on security transactions.

Philadelphia Net Profits Tax Qualified For Resident Tax Credit—Romanus J. Buckley and Margaret M. Buckley v. Director, Division of Taxation 5 NJ Tax 366 (Tax Court of New Jersey—May 27, 1983). The Tax Court granted plaintiff's motion for summary judgment and held that the Philadelphia net profits tax is an income tax on the same income of the individual taxpayer as is taxed under the New Jersey gross income tax, and therefore is entitled to the resident credit against his New Jersey gross income tax. (See N.J.S.A. 54A:4-1). The court held that the net profits tax, although labeled a tax on business, is in reality a tax on the income of the sole proprietorship because the business and the sole proprietor are one and the same and the income is one and the same.

Judgment was, therefore, entered cancelling the additional 1979 tax assessment, plus interest and penalty against the plaintiff taxpayer.

Numerator Of Resident Tax Credit Fraction Is Limited To The Amount of Income Actually Taxed By Other Jurisdiction—Benjamin and Judith Feuer v. Director, Division of Taxation—(App. Div. 1983) (unreported). The Appellate Division of the Superior Court affirmed the Tax Court but modified its computation of the resident tax credit under *N.J.S.A.* 54A: 4-1 where taxpayer had paid a tax to New York State and New York City on the same income subject to tax in New Jersey.

N.J.S.A. 54A:4-1 provides for two limits on the resident credit:

(a) Limits the credit to "the amount of any income tax or wage tax imposed . . . by another state . . . a political subdivision of such state" and

(b) limits the credit to the portion of the gross income tax otherwise due which is equal to the portion of a taxpayer's entire New Jersey income actually subject to tax by another jurisdiction.

The purpose of the credit is to avoid double taxation. The credit is not concerned with multiple taxation of the same income by another jurisdiction and its political subdivision. The regulation is specific on this point. "A New Jersey resident taxpayer . . . shall not combine in the numberator (line 64, NJ 1040) the same income subject to tax by the jurisdiction and/or political subdivision."

For the taxable year 1977 plaintiffs had:

New York State total income	$18,118	Tax Paid	$647
New York City Wage	$23,738		$102
Entire New Jersey Income taxable in New York	$68,332	Tenative Tax	$1,441.93

The court held that the taxpayer was entitled to the following resident tax credit on their New Jersey Gross Income Tax Resident Return (Form NJ-1040).

For New York State
$18,118 X $1,441.93 = $383.32
$68,332
For New York City
$5,620 X .0045 = $ 25.29

The court held that $5,620 of plaintiff's New York City income of $23,738 was not taxed by New York State ($23,738-$18,118=$5,620). This additional

$5,620 of income was taxed by New Jersey and thus the credit should apply to this additional amount.

The court said that the amount of the resident credit in this case cannot be determined in a single computation. Because of the differing New York State and New York City tax rates and because of the differing amounts of income taxed by each jurisdiction, two separate computations must be made.

The court, therefore, modified the judgment of the Tax Court in accordance with its opinion.

In The Computation Of Resident Tax Credit Income Subject To Tax By Other Jurisdictions Is The Adjusted Gross Income—J. Roger & Marilyn I. Mentz v. Director, Division of Taxation NJ Tax (Tax Court of New Jersey—February 24, 1983). In a letter opinion the Tax Court held that in the computation of the resident tax credit for New Jersey gross income tax purposes, the income subject to tax by the other jurisdiction was the adjusted gross income. The taxpayer was a partner in a New York law firm and had adjusted his gross income for contributions to a Keogh Plan. The court followed the decision in the case of *Sorensen v. Taxation Division Director,* 2 NJ Tax 470 (Tax Ct 1981) and *Nielsen v. Taxation Division Director,* 4 NJ Tax 438 (Tax Ct 1982) which upheld the regulation *N.J.A.C.* 18:35-1.12 on the computation of the tax credit which provides that the amount actually taxed by the other jurisdiction is the amount which is eligible for the resident tax credit. This amount was not the full gross income but rather the adjusted gross income after the deduction for the taxpayer's contribution to a Keogh Plan.

The court therefore affirmed the deficiency tax assessment against the taxpayer imposed by the Director of the Division of Taxation.

Other Competent Authority When Used In Conjuction With The Internal Revenue Service Applied Only To Equivalent Instrumentality—Estate of Laura J. Muschenheim, Deceased v. Director, New Jersey Division of Taxation 5 NJ Tax 361 (Tax Court of New Jersey—June 30, 1983). The Tax Court affirmed the Division of Taxation in denying plaintiff's refund claim for the tax year 1977 as untimely filed and dismissed plaintiff's complaint. The plaintiff decedent who died on January 20, 1981 filed her 1977 New Jersey Gross Income Tax Return on or before April 15, 1978 and included dividend income of $15,400 from Babcock & Wilcox. On February 24, 1981 Babcock & Wilcox advised its shareholders that a majority of the 1977 dividends distributed to them should be treated as a return of capital. Plaintiff's respresentative filed an amended 1977 New Jersey gross income tax return on May 3, 1981.

N.J.S.A. 54A:9-8(c) requires that the filing of a refund claim for overpayment of the gross income tax be filed within three years from the time the return was filed or two years from the date when the tax was paid, whichever is later. Under this provision the refund claim was due on or before April 15, 1981.

N.J.S.A 54A:8-7 requires the reporting of any change or correction by the United States Internal Revenue Service or other competent authority in a taxpayer's federal income tax return within 90 days.

N.J.S.A. 54A:9-8(c) provides that a taxpayer required by *N.J.S.A.* 54A:8-7 to report a change or correction in federal taxable income shall file a refund claim with the Director for overpayment of tax within two years from the time the notice of such change or correction or when such amended return was required.

Plaintiff claims that Babcock & Wilcox was "other competent authority" within *N.J.S.A.* 54A:8-7 and that plaintiff was given the two year extension for filing its refund claim under *N.J.S.A.* 54A:9-8(c).

The court held that Babcock & Wilcox was not included in the definition of the phrase "other competent authority." Instead, the court applied the *ejusdem generis* principle i.e. where general words follow a specific enumeration, the general words ("other competent authority") are only applicable to the same general class of items specifically mentioned.

In this case the critical phrase follows the specific designation of the United State Internal Revenue Service as the agency empowered to make a change or correction. Consistent with the *ejusdem generis* maxim, "other competent authority," when used in conjunction with United States Internal Revenue Service, could mean other institutions or instrumentalities having equivalent power and authority to mandate changes or corrections in tax returns. For example, the phase "other competent authority" may reasonably include the United States Tax Court, the United States Court of Claims or the United States District Court, all of which have jurisdiction, given compliance with certain statutory requirements, to review and modify changes or corrections made by the Internal Revenue Service. If a taxpayer challenges a change or correction of the Internal Revenue Service by seeking judicial review thereof in one of these tribunals, the action taken by the Internal Revenue Service is not final until adjudication in the court proceeding.

Since plaintiff cannot avail itself of the extended refund filing period contemplated under *N.J.S.A.* 54A:9-8(c), its claim for refund was not timely filed and a judgment was entered dismissing plaintiff's complaint.

Undistributed Income Of A Testamentary Trust Created By The Will Of A New Jersey Domiciliary Did Not Have Sufficient Nexus For Taxation In New Jersey Where The Trustee, Beneficiaries And Assets Of The Trust Are All Located Outside New Jersey—Robert M. Pennoyer, Trustee v. Taxation Division Director,—NJ Tax (Tax Court of New Jersey—May 31, 1983). The Tax Court granted plaintiff's motion for summary judgment. Pursuant to the Supreme Court rules *R.* 8:4-1(b) and *R.* 1:3-3 when notice of determination of the Director is mailed, the taxpayer is allowed a three day period beyond the 90 day statutory period (*N.J.S.A.* 2A:3A-4.1(b)(2)) in which to file a timely complaint seeking review of an action or determination of the Director.

The court also held that an assessment could not be made on undistributed income of a testamentary trust created by the will of a New Jersey domiciliary where the trustees, beneficiaries and assets of the trust were all located outside of New Jersey.

The testator, a New Jersey domiciliary, bequeathed in his will a portion of his estate in trust for his daughter and her issue all of whom were New York domiciliaries. Moreover, the trustee was a New York resident and domiciliary and the trust assets were located outside New Jersey. The decedent's will was probated in New Jersey.

N.J.S.A. 54A:1-2(o)(2) defines a "resident trust" in part as ". . . a trust, or a portion of a trust consisting of property transferred by will of a decedent who at his death was domiciled in this State . . . ." *N.J.S.A.* 54A:5-3 taxes income of a trust which has not been distributed or credited to a beneficiary.

A resident trust is taxed on its undistributed income from all sources, both within and without the state, while a nonresident trust is taxed only on income from New Jersey sources.

The power of a state to tax the undistributed income of a trust, as with an individual or corporation, is dependent on the existence of sufficient contacts with that state to satisfy consitutional due process requirements.

The right of a state to tax the income of intangible property is derived from the protection it affords the property or the control it exercises over the persons who own or administer the property. Whether a state affords protection to or exercises control over property or persons must be decided based on the particular facts of each case.

The court found that in the case at issue, that the creation of the trust in New Jersey and the resultant jurisdiction and availablity of the New Jersey courts to enforce or interpret this trust were insufficient contacts with New Jersey to support the Director's income tax assessment. The creation of the trust in 1971 through the probate process in New Jersey courts was a historical fact which, absent continuing contacts, is not a constitutional nexus justifying income taxation of undistributed income earned in 1978-80.

The trustee holds legal title to trust property, not the court which granted letters of trusteeship creating the trust. In this case, neither legal nor beneficial ownership or interest in the trust are present in New Jersey. The creation of the trust and probate proceedings which resulted in the transfer of assets to the trust were completed acts not continuing in nature.

The court concluded that the creation of the subject trust in New Jersey in 1970, the probate proceeding in a New Jersey court and the jurisdiction and availability of the New Jersey courts were not sufficient contacts with the State of New Jersey to support taxation of the 1979-1980 undistributed income of the trust, and therefore, *N.J.S.A.* 54A:1-2(o)(2) may not constitutionally be applied in the subject case.

Judgment was thereupon entered granting the taxpayer's motion to have the deficiency tax assessment for the fiscal year ended February 29, 1980, set aside.

Payments Received By A University Professor Removed From His Tenured Position Held Taxable As Remuneration For Services Rendered—Harold M. Petipas v. Director, Division of Taxation—NJ Tax (Tax Court of New Jersey—May 19, 1983). The Tax Court affirmed the Director of the Division of Taxation in his denial of a claim for refund filed by plaintiff for gross income taxes paid with his 1980 New Jersey Gross Income Tax Resident Return (Form NJ-1040). The court held that the payments, which consisted of a certain lump sum payment and monthly payments until the age of 62 years, made to a former university professor removed from his tenured position were taxable as remuneration for services rendered under *N.J.S.A.* 54A:5-1a.

The purpose of the agreement executed between the parties was to effectuate the removal of plaintiff from the university faculty without the necessity of the university instituting formal removal procedures that would have been required because of the tenured position held by the plaintiff. The payments made to the plaintiff pursuant to the agreement were in the nature of severence pay. The general release executed by plaintiff to release the university from all claims against it, did not pertain to any grievances that might have had a foundation in tort, but rather applied to any claim that the plaintiff might have had against the university as a tenured member of the faculty. The amounts received were not considered to be damages received by agreement on account of personal injuries or sickness.

The court therefore entered judgment dismissing the plaintiff's complaint and denying his refund claim re: his 1980 New Jersey Gross Income Tax Resident return.

Undistributed Income Of An Irrevocable Inter Vivos Trust Created By A New Jersey Domiciliary Was Not Subject To The New Jersey Tax Where Trustee, Beneficiaries And Assets Were All Located Outside Of New Jersey—Robert S. Potter, Trustee v. Taxation Division Director—NJ Tax—(Tax Court of New Jersey—May 31, 1983). The Tax Court held that an assessment for gross income tax could not be imposed on the undistributed income of an irrevocable *inter vivos* trust created by a New Jersey domiciliary where the trustees, beneficiaries and assets were all located outside New Jersey.

The irrevocable *inter vivos* trust was created by a New Jersey domiciliary. The trust instrument was executed in New York and by its terms the trust was to be governed by the laws of the State of New York. About two-thirds of the trust assets were transferred to it during the settlor's lifetime. Upon her death in 1976, one-third of the deceased settlor's residuary estate was "poured-over" into the *inter vivos* trust. The deceased settlor's will was probated in New Jersey.

The court held that the ability of the State of New Jersey to tax the undistributed income of this *inter vivos* trust depended on the existence of sufficient contacts and benefits to comply with consitutional due process requirements. The domicile of the settlor at the time of the creation of the irrevocable *inter vivos* trust was not in itself a sufficient contact to support taxation by New Jersey.

Receipt of the principal assets of the trust from the New Jersey domiciliary prior to her death in 1976, and the December 1977 receipt of a substantial portion of the "pour-over" assets from the estate of the New Jersey domiciliary were acts which occurred prior to the tax year in question. The trustee's participation in the informal settlement of account and release of the executrices during the subject tax year was not a contact sufficient to subject the trust to taxation by New Jersey.

Any benefit to the trust from the laws of the State of New Jersey relative to the distribution of assets from the estate to the trust could be acounted for in terms of the inheritance tax paid to the State of New Jersey on the assets distributed and transferred to the trust. The facts of this case indicate that the irrevocable *inter vivos* trust had a situs in New York, not New Jersey. The fact that contingent beneficiaries reside in New Jersey did not alter this conclusion. These beneficiaries were taxable on trust income distributed to them or on undistributed income over whch they had control. The state in which a beneficiary is domiciled may tax trust income distributed to the beneficiary. The fact that contingent beneficiaries were domiciled in New Jersey did not constitute a contact sufficient to empower New Jersey to tax unidstributed trust income where the contingent beneficiaries had no right to undistributed trust income.

The court, therefore, concluded that the State of New Jersey did not have the authority to tax this *inter vivos* trust for the tax year in question and, therefore, *N.J.S.A.* 54A:1-2(o)(3)(a) could not constitutionally be applied in the subject case.

Judgment was, therefore, entered setting aside the deficiency tax assessment against the taxpayer for the fiscal year ended February 29, 1980.

Resident Taxpayer Liable For Tax On Income Earned In Another State—Chester and Sheila Rubackin v. Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey—June 16, 1983). In a letter opinion the Tax Court affirmed a deficiency tax assessment for the year 1979 and held that the plaintiff taxpayers were resident taxpayers for the tax year 1979 and were required to include in their New Jersey Gross Income Tax Resident Return (Form NJ-1040) income earned in California during that taxable year. Pursuant to *N.J.S.A.* 54A:4-1, the taxpayer is entitled to a credit for taxes paid on the same income to another state. The defendant does not dispute the resident tax credit and has allowed such tax credit in the computation of the tax deficiency assessment.

The taxpayer claimed to be a nondomiciliary spending less than 183 days in this state. The court found inconsistencies in the taxpayers' claims.

For the tax year 1979, taxpayer owned a house in New Jersey. He did not rent real estate in California for the 1979 year. His children attended New Jersey schools, his automobile was registered in New Jersey and he had a New Jersey driver's license. While it was true that taxpayer was employed in California, the court did not find any concrete proof or evidence that his New Jersey residence terminated at any point during 1979. Time spent merely seeking work in another state without affirmative actions to break the residing bond established in New Jersey was not enough to remove a taxpayer from his status as a "New Jersey resident" for the purpose of subjectivity to the New Jersey Gross Income Tax.

The court found that taxpayer as a resident taxpayer was subject to tax on his California income, and that he had received his resident credit for taxes paid to another state pursuant to *N.J.S.A.* 54A:4-1.

Judgment was entered affirming the 1979 deficiency to assessment imposed by defendant against the plaintiff.

Philadelphia Net Profits Tax Qualifies For Resident Tax Credit—Henry A. Stein and Martha N. Stein v. Sidney Glaser, Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey—May 27, 1983). The Tax Court granted summary judgment to plaintiffs and held that the Philadelphia net profits tax is a tax on individual income which qualifies for the resident credit against an individual's New Jersey gross income tax (N.J.S.A. 54A:4-1). The fact that Philadelphia, for its own collection reasons, sees fit to collect the tax from the partnership does not mean that the tax is not borne by the individual partners. New Jersey's choice of a different method of taxing partnership earnings should not deprive the partners of the right to the credit since, in reality Philadelphia and New Jersey are taxing the same income. Therefore, the court held that the taxpayer is entitled to a credit against his New Jersey gross income tax for his proprotionate share of the Philadelphia net profits tax paid on the earnings of the partnership.

Judgment was entered in favor of the taxpayers, cancelling additional assessments for the years 1978 and 1979 together with interest and penalties.

Philadelphia Net Profits Tax Qualifies For Resident Tax Credit—Jacob Turner and Michele Turner v. Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey—May 27, 1983). The Tax Court granted summary judgment to the plaintiffs and held that with respect to a sole proprietorship, the

Philadelphia net profits tax is an income tax on the same income that is taxed under the New Jersey gross income tax. Therefore, the plaintiffs are entitled to a resident tax credit pursuant to *N.J.S.A.* 54A:4-1.

Judgment was entered cancelling the additional assessment against plaintiff, taxpayers, for 1979 plus interest and penalty.

Taxpayers Who Changed Permanent Home And Then In A Subsequent Year Established A New Permanent Home And Domicile In This State Only Became Resident Taxpayers Again From That Date—Charles W. & Virginia M. Zebe v. State of New Jersey—NJ Tax—(Tax Court of New Jersey, March 31, 1983). Under the following set of facts, taxpayers were domiciliaries of New Jersey in 1977, moved to a new assignment in Iran, rented their New Jersey home in 1977 with intentions of selling it at a later date; had no intention of returning to New Jersey; returned to this country in December 1978, and intended to go back to Iran on February 3, 1979. However, due to the political unrest, they could not go back to Iran. They received a new assignment on February 15, 1979 and then moved back into their New Jersey home on February 12, 1979. The Tax Court held that the taxpayers intended to change their permanent home from New Jersey to Iran in 1977 and did not become domiciliaries of New Jersey again until February 12, 1979 when they established a new permanent home and domicile in this State. The court held that during the period their prior residence was rented, the taxpayers were not New Jersey domiciliaries and did not maintain a permanent place of abode in New Jersey. During this period the taxpayers were nonresidents and were only subject to the New Jersey gross income tax on income received from New Jersey sources purusant to *N.J.S.A.* 54A:5-8. The taxpayers did not become domiciliaries until February 12, 1979 at which time they became resident taxpayers and subject to tax on all their income, taxable under the act, irrespective of where it was earned.

A judgment was entered that taxpayers became domicilaries on February 12, 1979 and became responsible as resident taxpayers in the year 1979 from that date.

INHERITANCE TAX

Gift Made Within Three Years of Testator's Death Held to Be Taxable—John Boyle Executor of The Estate of Rose Courtney v. Taxation Division Director, NJ Tax (Tax Court of New Jersey—November 19, 1982). The Tax Court held that a gift of 26.3% of the gross estate made by the decedent Rose Courtney at the age of 85 years within three years of her death to her nephew, her only surviving relative, was subject to tax as having been made in contemplation of death within the intendment of *N.J.S.A.* 54:34-1(c). The gift was made on October 28, 1975 which was approximately two years before her death which occurred on November 18, 1977. Pursuant to *N.J.S.A.* 54:34-1(c) where a gift is made within three years of a donor's demise a presumption arises that the gift is made in contemplation of death and therefore taxability ensues. The presumption casts upon the taxpayer the burden of proving by a preponderance of evidence that the gift was not made in contemplation of death. The court found that in this case the plaintiff did not overcome that presumption by a preponderance of the evidence.

The court said that contemplation of death under the statute does not require that a donor act under a sense of imminent death or be in apprehension of death. Contemplation of death as used in the statute, means simply that same kind of contemplation of death which leads to and results in the making of a will or a codicil to a will. A transfer made with the intent and purpose that it take the place of a testamentary disposition is taxable irrespective of the donor's belief as to probable nearness or distance of his or her death.

The court in reviewing the evidence found support that decendent's gift was motivated by a impelling post-mortem concern.

The decedent was a women of 85 years of age at the time the gift was made. The transfer constituted a material part (26.3%) of decedent's estate. The donee as the only living relative of the decedent was the natural object of her bounty. The evidence leads to the conclusion that the decendent's gift was part of a testamentary plan for the ultimate disposition of her entire estate. The gift, a bank account, was originally established by the decedent in trust for the donee. When a donor is only concerned with when to make a gift to a certain donee, not whether to make it, the gift is made in contemplation of death. In addition, the decedent did not have a past history of substantial gift giving nor was there an emergency situation such as the donee needing financial assistance, that prompted the gift.

The court therefore concluded after a review of the evidence that an after death motive was at least one of the impelling reasons in the decedent's mind at the time the gift was made. The court therefore, dismissed the plaintiff's complaint for failure to establish by a preponderance of the evidence that the gift was not made in contemplation of death.

Gifts Made In Contemplation of Death Subject To Tax Estate of Marguerita Hoffmeister v. Taxation, Division Director, NJ Tax (Tax Court of New Jersey—June 30, 1982). The Tax Court affirmed a deficiency assessment against the plaintiff and held that gifts made by the decedent to the principal beneficiary under her will were transfers made in contemplation of death pursuant to *N.J.S.A.* 54:34-1(c). Decedent died at the age of 90 and had made the gifts which amounted to 80% of decedent's total estate, to plaintiff, the principal beneficiary, within two years of her death.

The statute at *N.J.S.A.* 54:34-1(c) creates a presumption that a gift made within three years of the donor's death, of a material part of his estate, is a taxable transfer in contemplation of death. The taxpayer then bears the burden of proving by a preponderance of the evidence that the transfer was not made in contemplation of death and was not impelled by testamentary motives. For taxpayer to prevail, he must establish that decedent's motives in making the gifts were life motives not death motives.

The subject gifts were made shortly after decedent changed her will to make the plaintiff her principal beneficiary at a time when decedent was of a very advanced age. The gifts amounted to 80% of decedent's total estate. In addition, the donee was the natural object of decedent's bounty. Although there was evidence of prior gift giving by decedent, it was not on the same scale as the subject transfer.

The court held it must follow the rules of the Supreme Court in the case of *In Re Estate of Ann Boyd Lichtenstein,* 52 NJ 553 (1968) which described the test of contemplation of death as the ability to say with assurance that after death purpose was not at least one of the impelling motives in the mind of the decedent. This rule established that if there was a distinct probability that at least one of the impelling motives in the donor's mind was a death motive, the transaction was taxable as made in contemplation of death.

A Guaranteed Bank Indebtedness of Testator At Date of Death Is Deductible From Inheritance Tax Even Though Compromised For a Lesser Amount Subsequent To Testator's Death Julius Kollinger Estate, Pauline Kollinger, Executrix v. Director, Division of Taxation 4 NJ Tax 652 (Tax Court of New Jersey—September 30, 1982). The Tax Court held that the inheritance tax is calculated on the basis of the assets value and debts as they appear on the date of the decedent's death, except for contingent or contested claims, which, by their very nature, are unascertainable on the critical date. Therefore, a defaulted corporation's bank indebtedness guaranteed by the testator, who was a shareholder of the defaulted corporation, which debt existed at the date of death, was deductible in full from the inheritance tax even though settled with the bank creditor for a lesser amount subsequent to the testator's death.

The court affirmed the disallowance of the deduction of an indebtedness to Kodak Corporation because the plaintiff failed to prove either the amount of the indebtedness on the date of decedent's death or the occurrence prior thereto of an event giving rise to an unconditional liability of the decedent under his guarantee of corporate indebtedness to the creditor.

Priority of Federal Estate Tax Lien—In re Estate of Kurth 185 NJ Super 443 (App. Div. 1982) The Appellate Division of the Superior Court held that where the assets of a decedent's estate were inadequate to satisfy both the federal estate tax lien and the New Jersey inheritance tax lien, the United States had priority. 31 U.S.C. section 191 gives priority to the United States for "debts due to the United States" whose estate in the hands of an executor or administrator is insufficient to pay "all the debts due from the deceased."

The State argued that this section did not apply because the federal estate tax was not a debt of the deceased, and this section was intended to apply to debts in existence prior to the debtor's death.

The court held that section 191 read in conjunction with section 192 as *King v. United States,* 379 U.S. 329, 334-36 (1964) held it must be, leads to an opposite conclusion. The words in section 191 "debts due from the deceased," should be read to include federal estate taxes so as to give the United States priority in cases where the estate is insufficient to pay all debts. (No issue was presented in this case as to the priority of administration expenses or liens on estate property established during decedent's lifetime).

INSURANCE RETALIATORY TAX

Contributions To New Jersey Worker's Compensation Second Injury Fund May Be Taken Into Account In Computing The Retaliatory Tax Liability—Employers' Fire Insurance Company, Northern Assurance Company of America, American Employers' Insurance Company and Commercial Union Insurance Company v. Taxation Division Director 5 NJ Tax 326 (Tax Court of New Jersey—April 7, 1983). The Tax Court held that plaintiff insurance companies could take into account their contributions to the Worker's Compensation Second Injury Fund required by *N.J.S.A.* 34:15-94 in computing their insurance retaliatory tax liability under *N.J.S.A.* 17:32-15. The plaintiff insurance companies were entitled to a tax credit for their payments to the Second Injury Fund. In enacting the retaliatory tax the Legislature sought to impose the same burden on an out-of-state insurer doing business in this state as is imposed on New Jersey insurers doing business in the home state of the out-of-state insurers. The home state of the out-of-state insurers, Massachusetts, provided for a second injury fund obligation. The court held that this type of payment, if not specifically a tax, was sufficiently like a tax to fall within the statutory category of "other obligations" that the Legislature intended to be equalized by the retaliatory tax.

The court said that without the Second Injury Fund insurers would have charged increased premium rates against employers. By spreading the risk of compensation for total disability, the second injury fund keeps premium rates lower and is akin to a tax.

The court thereupon entered judgment granting plaintiff's claim for refund as a credit for the payments to the second injury fund in computing the insurance retaliatory tax for the tax years involved.

Failure To State Grounds In Claim For Refund Is Jurisdictional—Metropolitan Life Insurance Co. v. Director, Division of Taxation— NJ Tax—(Tax Court of New Jersey—April 14, 1983). The Tax Court held that the failure of plaintiff to raise the issue of New York refunds and credits in its refund claim for the retaliatory tax imposed by the Director, Division of Taxation pursuant to *N.J.S.A.* 17B:23-5 was jurisdictional and removes the issue from the jurisdiction given to the court.

N.J.S.A. 54:49-14 requires the filing of a refund claim regarding the retaliatory tax within two years of the payment of the tax and the stating of the grounds therefor. Neither the refund claim nor the original complaint filed with the Tax Courts included a claim for credit deduction for contributions made by it for its New Jersey resident employees and agents for group health and life insurance benefits. Taxpayer made these contributions under the Metropolitan Insurance and Retirement Program and made its deductions in filing its New York returns.

The court held that both the two year period to file a claim for refund and the requirements that taxpayer state the grounds for his claim are jurisdictional. The court said that plaintiff's failure to state an additional ground for a refund was not a mere procedural defect that could be waived so as to give the court jurisdiction. The Tax Court cannot hear a case where it lacks subject matter jurisdiction; jurisdiction must be granted to the court by the constitution or by valid legislation.

The jurisdiction of the Tax Court extends to those appeals that were formerly heard by the Division of Tax Appeals. The Division of Tax Appeals was authorized by *N.J.S.A.* 54:2-34 to review, hear and determine all appeals by any person aggrieved by any act, proceeding, ruling, decision or determination of the State Tax Department or the State Tax Commissioner, now the Director of the Division of Taxation.

In the case in issue, defendant made no determination on the employee and agent contribution issue, since it was not presented in plaintiff's refund claim. Therefore, the court, had no action of defendant's to review, and lacked jurisdiction over this matter.

Even though defendant, at the pretrial hearing, agreed to include the issue of employee and agent contributions in the case, the jurisdiction of this court to review a nonexistent determination of the defendant could not be conferred by agreement.

Therefore, the court granted defendant's motion for partial summary judgment and plaintiff's amended complaint with respect to the deductibility of employee and agent contributions was dismissed.

NOTE: The retaliatory tax imposed by *N.J.S.A.* 17B:23-5 basically measures the taxes exacted by New Jersey against a foreign insurer doing business here against the taxes enacted by the foreign insurer's home state, in this instance, New York, against a hypothetical New Jersey insurer doing the same types and amounts of business there. If the foreign insurer's home state would impose a greater burden on the New Jersey insurer than New Jersey does on that state's insurer, the difference in the respective tax burdens is assessed to the foreign insurer by New Jersey in the form of the retaliatory insurance tax.

LOCAL PROPERTY TAX

Equalization Table—City of Atlantic City v. Atlantic County Board of Taxation 4 NJ Tax 685 (App. Div. 1982). The Appellate Division affirmed the November 24, 1980 Tax Court opinion reported at 2 N.J. Tax 30 which had upheld the Atlantic City Equalization Table for 1980 on the grounds that the plaintiff had not shown the procedures used in promulgating the table was inequitable or unfair or imposed an extraordinary burden on Atlantic City.

Petition for certification to the New Jersey Supreme Court denied, 93 N.J. 250 (January 11, 1983).

Interest On Increased Assessment Due From Date Of Judgment To Payment Date—City of Atlantic City v. N.J. Economic Development Auth., 5 NJ Tax 137 (Tax Court of New Jersey—January 25, 1983). The Tax Court held that where there is a judgment increasing a local property tax assessment, interest is due from the judgment date to the date of payment. Prior to the entry of judgment increasing a tax assessment, neither party can determine what, if any additional taxes will be due. No interest can accrue until such a determination is made by the judgment. Therefore, interest can not be charged from the due date of the original assessment year.

The court, therefore, held that in this case where judgment was entered on September 21, 1981, resulting from a stipulation of settlement for increased taxes for the tax year 1978, and payment was made on September 20, 1982 interest is only due and payable from September 21, 1981 to September 20, 1982.

Freeze Act Not Applicable To Judgment Granting Farmland Assessment—But Does Apply To The Judgment Assigned To The Homestead Which Has Been Separately Apportioned—Joseph Belmont and June Belmont v. Wayne Township 5 NJ Tax 110 (Tax Court of New Jersey—January 4, 1983). The Tax Court held that the Freeze Act, *N.J.S.A.* 54:2-43 does not apply to judgments granting farmland assessment. Therefore, for tax years immediately following the judgment tax year, the freeze statute does not relieve the owner from filing an annual application nor does it excuse him from filing an appeal from a denial of a farmland assessment. However, the portion of the judgment applicable to the part of the land assigned to the homestead is entitled to the benefit of the Freeze Act. The judgment is conclusive and binding for the assessment year and for the two succeeding years, so long as the assessment can be separately apportioned and no part of the farmland assessment of the base year judgment is carried over to the Freeze Act judgment year.

Judgment was therefore entered applying the Freeze Act to the homestead separately apportioned judgment for the tax year 1978 and 1979.

Omitted Assessment On Improvements Under Construction—Boardwalk Properties v. City of Atlantic City 5 NJ Tax 192 (Tax Court of New Jersey—February 3, 1983). The Tax Court denied plantiff's motion for summary judgment and held that the defendant municipality can under the omitted assessment statutory provisions *N.J.S.A.* 54:4-63.12, assess partially completed construction even though a regular assessment had appeared on the 1980 local tax books for the land only. The court said that all real property, not exempt from taxation, must bear its fair share of the local tax burden and is assessed for taxation as of October 1 of the pre-tax year. In the case, in issue, the assessor did not determine that the partially constructed improvements had no value as of October 1, 1979, but rather he omitted altogether to assess the improvements. Under these circumstances the taxpayer cannot escape its fair share of the burden of local taxes. The court concluded that a partial assessment not placed on the assessment rolls as of October 1 may therefore be made as an omitted assessment *N.J.S.A.* 54:4-63.12 and 63.32).

The court, therefore, held that the imposition of an omitted partial assessment for the improvements under construction was proper and plantiff's motion for summary judgment was denied.

Valuation and Discrimination of Garden Apartment Assessment—Brick Associates v. Township of Brick 4 NJ 510 (Tax Court of New Jersey, August 5, 1982). The Tax Court affirmed the County Tax Board's assessment of the garden apartment complex for the tax year 1978 because the presumption of the correctness of the county board judgment was not overcome by sufficient evidence. The building residual method in the income approach used by plaintiff's expert was rejected because there was no support or basis for the land value used.

Blighted Areas—Brick Stores, Inc. and Estate of Philip J. Levin v. Bridgewater Tp. and Bridgewater Leasing Corp. v. Bridgewater Tp. 4 NJ Tax 412 (Tax Court of New Jersey—June 22, 1982). When property is declared a blighted area pursuant to the Blighted Area Act, *N.J.S.A.* 40:55-21.1 et seq., there is no exemption from or abatement of real estate taxes; owner is responsible for taxes until the filing of the declaration of taking pusuant to *N.J.S.A.* 20:3-17.

Tax Appeal on Condominium Units Erroneously Appealed—Brookview Gardens, Inc. v. Bergenfield Borough 4 NJ Tax 625 (Tax Court of New Jersey, September 24, 1982). The Tax Court held that an appeal from the 1982 assessment of 64 condominium units under single ownership of plaintiff corporation and rented to tenants could not be filed directly with the Tax Court under *N.J.S.A.* 54:3-21. This section allows a direct appeal to the Tax Court if the assessed valuation of the property subject to appeal exceeds $750,000. Although the assessment on all the units plaintiff owns together exceeds $750,000, the court said that each condominium unit is assessed as a single parcel and not as an entire condominium property under single ownership. Since the appeal to the Tax Court had been filed before the County Board deadline, the complaint was transferred by the Tax Court to the County Board and the filing deadline in the proper forum was tolled by the filing in the incorrect forum.

N.J.S.A. 40:55D-59(a) of the omprehensive Municipal Land Use Law Declared Unconstitutional—Centex Homes of New Jersey, Inc. v. Manalapan Township 4 NJ Tax 599 (Tax Court of New Jersey, September 23, 1982). The Tax Court held that *N.J.S.A.* 40:55D-59(a), which is part of the Comprehensive Municipal Land Use Law, constitutionally violates the preferential treatment afforded farmland in Article VIII, Section 1, Paragraph 1(b) of the New Jersey Constitution. The constitutional provision provides for the termination of the preferential farmland assessment during the current year there is actual change of the use of the land devoted to agricultural or horticultural purposes and a rollback of taxes for the two preceding years. The statutory provision, however, triggers a termination of the preferential farmland assessment when there is preliminary subdivision approval that is applied to the succeeding year and a rollback of taxes for the two preceding years.

The court said the statute ignores actual or current use and looks solely to intended or future use, measured by preliminary subdivision, site plan or planned development approval. The Constitution requires actual change in use, not intended change in use. The court accordingly directed that judgment be entered reinstating the farmland assessment on the land involved for the tax years 1978, 1979 and 1980. Certification to the New Jersey Supreme Court was granted on May 12, 1983.

Omitted Assessment—Farmland Assessment—Cherry Hill Industries Properties Inc. v. Township fo Voorhees, 91 NJ 526 (1982)—Petition for certification was granted, the judgment of the Appellate Division was modified to limit the reassessment of plaintiff's property to the years 1978 and 1979 (see *N.J.S.A.* 54:4-63.12) and, as modified, is summarily affirmed.

The Appellate Division of the Superior Court in 186 NJ Super. 307 (1982) reversed the Tax Court judgment at 3 NJ 63 (Tax Court July 14, 1981) and held that: (1) township's having assessed property at lower tax rate did not preclude it from later seeking balance due when it discovered that full assessment value was appropriate, and (2) township did not err by following alternate method of assessing omitted property. The Appellate Division judgment reinstated the assessment by the Camden County Tax Board of the lots in question for the tax years 1977 and 1978.

Exemption—Nursing Home/Retirement Center—Christian Research Institute v. Town of Dover NJ Tax (Tax Court of New Jersey—May 26, 1983). A nursing home and retirement center operated by plaintiff's religious organization for the purpose of generating funds for its religious information projects was not actually and exclusively used for charitable or religious purposes and was not entitled to exemption under *N.J.S.A.* 54:4-3.6

Farmland Assessment—Clearview Estates, Inc. v. Borough of Mountain Lakes 188 NJ Super 99 (App. Div. 1982). The Appellate Division reversed the Tax Court and held that the plaintiff was not entitled to a farmland assessment for 1978 under *N.J.S.A.* 54:4-23.1 et seq. because the land was not lawfully devoted to agricultural or horticultural use during the entire period of the two immediately preceding years. The property was 39.45 acres of vacant woodland and originally situated in a single-family residential zone. As a result of zoning changes, the land is now located partially in an economic development zone and partially in a residential zone.

The Tax Court had held that since logging was only one aspect of a multifaceted forestry effort, the fact that the logging lasted only 12 days and not the entire year was irrelevant. The Appellate Court disagreed and said that logging was obviously essential in the timber market phase of the plaintiff-respondent's forestry operation upon which it based its claim for farmland assessment. The Borough's stop order put a halt to this aspect of the program as well as the implementation of the overall forestry operation.

The court held that to be eligible for the farmland assessment, the use must be lawful, i.e., a permitted use. The court noted at no time was the land lawfully devoted to any agricultural or horticultural use since the claimed forestry operations were not a permitted use of the tract under the terms of the Borough's zoning ordinance. The judgment of the Tax Court was reversed and the matter remanded to that court for the entry of a judgment reinstating the original assessment.

Unsupported Expert Opinion Evidence Is No Basis For Finding of Value—Philip & Roslyn Cohen et al v. Sea Bright Boro. NJ Tax (Tax Court of New Jersey—May 4, 1983). The Tax Court dismissed the plaintiff's complaint for the reduction of the assessment of the plaintiff's subject property for the tax years 1976 through 1980. The court held that the taxpayer had not overcome the burden of overcoming the presumption of the correctness of the assessment on the basis of unsupported expert opinion. The court said that taxpayer's testimony fell far short of sustaining its burden. No factual bases were given in support of the expert's conclusions. An expert's opinion raises no higher than the data on which it is founded. Where an expert gives an opinion of value based on his general experience without supporting such value by specific objective data, his opinion is not entitled to any probative value.

On appeal to the Tax Court from a county board judgment or on direct appeal to the Tax Court the county board judgment and the original assessment, respectively, are presumed to be correct, and the burden of proof is on the plaintiff to show otherwise. A taxpayer does not overcome this burden unless he presents sufficient competent evidence to establish a true value of the property different from the assessment. In the present matter the plaintiffs have the burden of overcoming the presumption of correctness in favor of the judgments of the Monmouth County Board of Taxation for the years 1976, 1977, 1978 and 1979 and the original assessment for the tax year 1980.

The court held that the presumption of correctness had not been overcome and there was no basis for a finding of value.

The court thereupon entered judgment dismissing a plaintiff's complaint.

Upon Appeal From Assessed Taxes, Payment Must Be Made of Taxes Due and Payable—Eiffel Tower CO-OP, Inc., Frontenac CO-OP Owners, Inc. and Stratford House CO-OP, Inc. v. City of Hackensack and John J. Johnson, and State of New Jersey— (App. Div 1983) (unreported) The Appellate Division affirmed the order of the Tax Court which ruled that plaintiff-respondent taxpayers were not required to pay the third quarter tax payments due August 1, 1982 in order to jurisdictionally maintain their counterclaims filed July 16, 1982 in a direct tax appeal brought by the City of Hackensack in the Tax Court. The court viewed the taxpayers "counterclaim" as a cross-appeal to the appeal filed by the City of Hackensack and as such subject to the requirements of *N.J.S.A.* 54:2-39 which in part provides:

> "At the time that a complaint has been filed with the Tax Court, all taxes or any installments thereof then due and payable for the year for which review is sought must have been paid . . . ."

The court said that the language of the statute is plain and unambiguous and it cannot be construed to mean something it does not say. Where as here a cross-appeal or "counterclaim" is filed by the taxpayer to an appeal or "complaint" filed by the taxing district seeking direct review of an assessment over $750,000, the taxpayer "must have . . . paid" the whole of the taxes or any installments thereof which are "due and payable". There is no requirement for the voluntary pre-payment of taxes, no obligation to do so before any installment is due and none can be inferred from the clear language used in the statute found at *N.J.S.A.* 54:2-39. The respondents filed their counterclaim on July 16, 1982 and were only required to have paid the first two quarter installments. The third quarter installment was not due and payable until August 1, and its payment was not required for the filing of the counterclaim.

The court also said that they were not to be construed as determining that while an appeal is pending taxes as they become due under *N.J.S.A.* 54:4-66 are held in abeyance. If they are not paid when due they are delinquent and a municipality may enforce its statutory rights against the delinquent taxpayer.

The order of the Tax Court was therefore, affirmed which held that the taxpayer was not required to pay the third quarter tax payment due August 1, 1982.

Fuel Storage Tanks—Exxon Corp. v. East Brunswick Tp., Old Bridge Tp., Woodbridge Tp., Middlesex Cty. Bd. of Taxation and Director, Div. of Taxation 5 NJ Tax 216 (Tax Court of New Jersey—July 16, 1982). Taxpayer sought to have its underground fuel storage tanks taxed as personal property. Court held that it had no jurisdiction to change 1982 tax assessments where taxpayer did not first seek determinations from county boards of taxation in counties where underground storage tanks were located.

University Granted Tax Exemption On Land Necessary For The Fair Enjoyment of Its Buildings—Fairleigh Dickinson University v. Florham Park Borough—Madison Borough v. Fairleigh Dickinson University, 5 NJ Tax 343 (Tax Court of New Jersey—May 3, 1983). The Tax Court granted tax exemption to Fairleigh Dickinson University on its Florham Park-Madison Campus on the land necessary for the fair enjoyment of its buildings. The municipality granted exemption for 50 acres (10 buildings) on the Florham Park campus assessing the remaining 98 acres. The Tax Court granted an exemption on 136 acres and found 37 buildings on the Florham Park Campus. Madison Borough had granted exemption for one acre and assessed the remaining 29.4 acres on the Madison Campus. The court found 18 of the 30.4 acres in Madison devoted to educational uses.

The court said that land of an educational institution meets the statutory test for exemption if it:

1. Is necessary for the fair enjoyment of the buildings.
2. Is actually and exclusively devoted to the purposes of the buildings, and
3. Is not in excess of five acres for each building (See *N.J.S.A.* 54:4-3.6).

The court held that "fair enjoyment" has consistently been equated with "use" and to be considered "necessary" land need not be absolutely indispensable to the exempt buildings as long as it is "reasonably necessary" to accomplish the purposes of the organization seeking exemption. It was held that FDU may hold up to five acres of exempt land for each of its buildings if the land is reasonably necessary for actual and exclusive university uses.

The university must be viewed as a whole in relation to its purpose and not merely as a composite of unrelated individual buildings. Therefore, it is neither necessary nor desirable to identify specific acres of the campus with specific buildings in considering tax exemption of university property.

The court said that a structure is a building for the purpose of the five-acre exemption test even if a small part is attached to an adjoining structure and even though there may be a fire door connecting it with another structure.

The court concluded that use must be determined based on the campus as it exists. The university decision to design the campus around an existing estate rather than to completely rebuild the campus cannot be the basis for holding that some land is not necessary for university use. The fact that the university is experiencing a reduction in full-time undergraduates and an increase in part-time graduate students does not justify anticipating a change in use until it actually occurs. Assessment is a yearly process. When a change in use occurs, such change can be reflected in the assessment.

Judgment was therefore entered assessing the Madison Borough Campus land at $334,800 for 1980 and the Florham Park Campus land at $180,000 for 1981.

Interest On Tax Refunds Provided For In N.J.S.A. 54:3-27.2 (Chapter 361 P.L. 1975 effective January 1, 1977) Is Not Retroactive—Voluntary Payment of 1974, 1975 and 1976 Real Estate Taxes In Dispute Under Statute In Effect Did Not Entitle Taxpayer To Interest Payment—Jack Frieman v. Randolph Township et al, 185 NJ Super 152 (App. Div. 1982). The Appellate Division affirmed the judgment of the Tax Court and held that since at the time of the taxpayer's 1974, 1975, 1976 appeal to the county tax board, *N.J.S.A.* 54:3-27 permitted him to pay only the amount of real estate taxes he would be required to pay if he won the appeal and did not require the payment to the Division of Tax Appeals (now the Tax Court) of the portion of the disputed taxes unless the taxing district demonstrated hardship and obtained an order from the Division of Tax Appeals (now the Tax Court) requiring early payment of 75% of the assessed taxes. *N.J.S.A.* 54:3-27 was amended in 1977.* The Township did not seek such an order for the payment of 75% of the assessment pursuant to *N.J.S.A.* 54:2-41.6 (repealed in 1977*). Taxpayer's overpayments for those years were voluntary and he was therefore not entitled to interest on these refunds. The provision of *N.J.S.A.* 54:3-27.2 (Chapter 361 P.L. 1975 approved March 3, 1976) which provides for the payment of interest on refunds and became effective on January 1, 1977 has only prospective application. It has no retroactive application to 1974, 1975 and 1976 tax refunds. *N.J.S.A.* 54:3-27.2 was amended in 1977.*

*See Chapter 357 P.L. 1977 (effective January 31, 1978)

NOTE: Present requirements of real property tax appeals from a tax assessment, for the payment of current taxes and the payment of interest on tax refunds are found in Chapter 357 P.L. 1977 (effective January 31, 1978). See *N.J.S.A.* 54:3-27; 54:2-39, and 54:3-27.2

Exemption—Building Under Construction—Grace & Peace Fellowship

Church Inc. v. Cranford Township 4 NJ Tax 391 (Tax Court of NJ—June 10, 1982). Religious organization not entitled to tax exemption of building during construction.

Parsonage Exemption—Greater Emmanuel Apostolic Faith Tabernacles v. Town of Montclair, 4 NJ Tax 618 (Tax Court of New Jersey—September 24, 1982). Parsonage located on same parcel of land as carriage house rented to a non-exempt third party is entitled to tax exemption but carriage house portion of property is not.

Burden of Proof—Valuation—Herman Holding Corp. v. Montvale Bor. 5 NJ Tax 199 (Tax Court of New Jersey—February 7, 1983). Taxpayer's failure to provide competent proof of valuation warrants dismissal of its complaints.

Valuation—Sale of Leased Premises—Town of Irvington v. 1125-127 Clinton Avenue Associates NJ Tax (Tax Court of New Jersey—May 31, 1983). The court rejected income approach to valuation since both parties failed to establish economic rent controlling tax valuation of leased premises. The court held that long-term contract structured to resemble lease of entire property but which shifted both risks and benefits of ownership was a sale even though conveyance of legal title was deferred. Sale of landlord's leased fee estate encumbered by disadvantageous leases was sale of less than all interests in property and therefore did not reflect true value of property on assessing date under *N.J.S.A.* 54:4-23.

Discrimination—Chapter 123—Jefferson House Investment Co. v. Chatham Borough 4 NJ Tax 669 (Tax Court of New Jersey—October 22, 1982). Presumption in favor of weighted classified ratio of Chapter 123 as remedy for discrimination not refuted by evidence of unweighted unclassified ratio.

Cemetery Exemption—City of Jersey City v. Roman Catholic Diocese of Newark and Holy Name Cemetery 5 NJ Tax 593 (Tax Court of New Jersey—September 23, 1982). Cemetery property not entitled to exemption where efforts to sell for non-exempt uses and option contract established that on assessing dates property was not intended to be used or held for burial purposes.

Township Appraiser Permitted to Inspect Premises But Not To Take Photographs—Johnson v. Princeton Township 189 NJ Super. 157 (App. Div. 1983). The Appellate Division affirmed the order of the Tax Court but modified it to eliminate any reference to photographs. The court held that here, where the township's appraiser has sufficient information about plaintiff's property and is free to visit it and conduct an extensive inspection, there is no showing of a need for the extraordinary relief of permitting him to take photographs, interior as well as exterior; under the circumstances, including plaintiffs' desire to maintain the security of their premises, the order of the Tax Court permitting inspection of the subject property is modified to eliminate any reference to photographs.

Land Leased To Individual Residential Leaseholds Assessed As Individual Parcels Of Real Property—Lake End Corporation v. Township of Rockaway and Green Pond Corporation and Green Pond Mountain Corporation v. Township of Rockaway, 185 NJ Super. 248, 4 NJ Tax 534 (App. Div. 1982). The Appellate Division held that land owned by the plaintiff corporation and leased to their shareholders for 99 years is to be assessed individually rather than as one single tract as part of the acreage making up the whole tract. The land surrounds Green Pond Lake and leaseholds are served by private roads, electrical and telephone service and municipal police and fire protection. Water and sewage treatment are both available, although provided by the tenants.

The courts held that the leaseholds are marketable segments and therefore furnish an appropriate basis for assessment of the leaseholds as separate lots as mentioned in City of Newark v. West Milford Twp., Passaic County, 9 NJ 295 (1952) and as interpreted In Re Appeal of East Orange, 80 NJ Super. 219 certification 41 NJ 200 (1963).

The court said that as a matter of law and fact, 99-year leaseholds are the equivalent of a fee ownership for the purposes of real property taxation, valuation and assessment. A long-term lease conveys an ownership equivalent to a fee simple.

It was pointed out that the Homestead Rebate Act requires a proprietory interest for eligibility that is satisfied by "legal or beneficial ownership; a tenancy for life or for 99 more years or more," and that the leaseholds could properly be assessed to the tenants rather than the owners. While such an assessment by the Township might be more convenient, it is not required.

Although the Appellate Division does have the power to exercise original jurisdiction to fix the assessment in question, the power should not be exercised in the absence of imperative necessity. Therefore, the judgment of the Tax Court was reversed and the case was remanded to that court for reassessment.

Farmland Assessment—Woodland—Green Pond Corporation and Green Pond Mountain Corporation v. Rockaway Township and Jefferson Township—4 NJ Tax 534 (App. Div. 1982). The Appellate Division affirmed the Tax Court in its February 26, 1981 opinion reported at 2 NJ Tax 273, which denied farmland assessment for 555 acres of woodland that was part of 1,000 acre tract of land owned by plaintiff corporation and managed by them as a private residential community. The evidence failed to satisfy statutory income and acreage requirements. Taxpayer failed to demonstrate that primary use of land was agriculture or horticulture.

The appellant and Township of Jefferson agreed to a dismissal of the appeal from so much of the judgment as pertains to the Township and the court dismissed that part of the appeal with prejudice.

The remainder of the Tax Court judgment under review was affirmed.

Assessment of Super Regional Shopping Mall—Lawrence Associates v. Lawrence Township NJ Tax (Tax Court of New Jersey, July 6, 1983). The Tax Court with minor changes upheld an assessment made by Lawrence Township against Quaker Bridge Mall, a super regional shopping mall. The tax assessment years covered were the years 1976 through 1978. The Lawrence Associates partnership between Kravco, Inc. and a subsidiary of R.H. Macy & Co. was formed in January 1973. The first physical construction of the super regional shopping mall was certain grading done at the site late in 1974. The principal construction began in the early summer of 1975 and continued thereafter until early November 1976. For the overall value of the mall the court used both the reproduction cost and income approaches.

The court in its opinion noted that property must be valued at the highest, best and most profitable use. A super regional shopping center is the highest, best and most profitable use of the subject property. The court in its decision said that the proofs in this case established the value of the entire area increased because of the location thereof and that value must be reflected in the assessment on the Mall itself.

In determining overall true value, the court held that the use of the income approach was proper because the mall is not specialty property since its income is derived principally from typical rents for retail shopping space and not from the operation of an independent business. It was the court's opinion that the income approach was the preferable approach to use for the May 1, 1976, October 1, 1976 and October 1, 1977 assessing dates since the mall at those dates was income producing property. However, the reproduction cost approach was a more reliable indication of the value of the property as of the date of the parial assessment (October 1, 1975) because the property had not yet opened for business and income estimates would have been somewhat speculative.

In consideration of the discrimination issue, the court concluded that a common level of assessment existed in Lawrence Township at a figure other than 100% for the years 1976 and 1977. It also concluded that a common level as such may be determined from the record of sales in the township. The court said that the Director's average ratios are more indicative of the common level of assessment in Lawrence Township for 1976 and 1977 and would be used rather than the use of the unweighted, unclassified ratios suggested by plaintiff. In the present case, the court held that the Director's average ratio for the tax year and not for the pre-tax year should be applied. The Director's average ratios for Lawrence Township promulgated on October 1, 1976 and October 1, 1977 were used for 1976 and 1977. They were 88.23% and 81.82% respectively.

With regard to discrimination in the tax year 1978 the court said that the Legislature mandated the use of Chapter 123 as an exclusive remedy subject to the exceptions contained therein. Accordingly, for 1978 discrimination purposes, the court used the Director's Chapter 123 average ratio for Lawrence Township of 73% and the common level range of from 63% to 84%.

The court then came to a conclusion of the appropriate assessment for each of the assessing dates involved as determined from the true value and discrimination conclusions that had been reached. A judgment was entered allocating the total values between land and improvements for each of the assessment years.

Valuation—Assessment—Theodore Z. Lorenc and Edmund Lorenc, Trustees v. Bernards Township 5 NJ Tax 39 (Tax Court of New Jersey, December 14, 1982). This matter is a companion case to Sage et al. v. Bernards Township, decided by the Tax Court on December 14, 1982. (See preceding summary.)

The Tax Court dismissed the plaintiffs' complaint and upheld the assessment of plaintiffs' property for the tax year 1980. A consent order dated May 10, 1979, resulting from zoning litigation, provided a new zone to permit development of Planned Residential Neighborhoods (PRN). Property located within the new zone below certain elevations was considered "wet land" and property at or above these elevations was considered "dry land." The court said that contained in the judge's order and the plan proposed as of October 1, 1979, owners of wet lands were entitled to sell off development rights to designated upland property within the zone. Under the proposed zoning plan, reflecting the consent order, a PRN zone was established which permitted 5.5 dwelling units per acre on "dry land" and one dwelling unit per acre on "wet land." A transfer of residential density credits is permitted from "wet lands" to the "dry lands" within the zone. On lands from which all residential density credits have been transferred, further dwelling units were prohibited and its only remaining permitted uses include church, public school, park and farming.

The court said that property should be assessed at the highest and best use for land, which in this case is the most profitable use likely at the time of appraisal (valuation date). The court concluded that the sellers and buyers in the market on October 1, 1979 would consider the proposed zoning ordinance, which had been scheduled for a second reading on October 2, 1979, as an accomplished fact.

The court found that the residential density credits that could be transferred from the subject property to the land within the PRN zone of the township had a sales value as of October 1, 1979. The valuation of transfer rights at a percentage of the development units on the receiving property is an acceptable method to be used. The inquiry must be as to the fair value of the property, the price a willing buyer would pay a willing seller.

The burden is on the plaintiffs to establish by a preponderance of the evidence that the assessment appealed from is incorrect and they failed in this case to meet the burden. Therefore, judgment was entered dismissing the plaintiffs' complaint.

Freeze Act—Murnick v. Asbury Park City NJ Tax (Tax Court of New Jersey—February 3, 1983). Freeze Act relief pursuant to *N.J.S.A.* 54:2-43 for tax years 1978 and 1979, based on a final judgment for tax year 1977, not available to plaintiffs after they have litigated the 1977, 1978 and 1979 tax years in a consolidated proceeding.

Use of Chapter 123 in Discrimination Case Held To Be Mandatory—Theodore Murnick and Maxine Murnick v. City of Asbury Park 187 NJ Super 455 (App Div. 1982). This is an appeal from reductions in tax assessments granted to plaintiff in the Tax Court based on discrimination for the tax years 1977, 1978 and 1979. The city presented no argument about the reduced assessment for 1977. It did, however, challenge the ratios employed by the Tax Court in reducing the assessments for 1978 and 1979 (Murnick v. Asbury Park, 2 NJ Tax 168 (1981)) as violations of *N.J.S.A.* 54:1-35a and *N.J.S.A.* 54:2-40.4 (Chapter 123).

The issue is whether the Chaper 123 provisions provide the exclusive method for adjudicating a taxpayer's right to discrimination relief. *N.J.S.A.* 54:1-35a(b) fixes a "common level range" of plus or minus 15% of the average ratio determined by the Director of the Divison of Taxation. This is the core of Chapter 123, which was effective commencing with the tax year 1978 (P.L. 1976, c. 33). For that year, the average ratio to be applied was the unweighted, unclassified, arithmetic average determined by the Director as of October 1 of the pretax year. The provision was further amended in 1979, however, to redefine the Chaper 123 ratio as the Director's weighted ratio.

For 1978, the Tax Court judge found that the then applicable provision requiring use of the "unweighted" ratio was "inadequate" to provide relief for the taxpayers. The Chapter 123 unweighted ratio was 80% of true value.

Plaintiff's assessment was determined to be 91% of true value and therefore less than 15% above the "common level range" determined under the Chapter 123 formula. Without statutory authority, however, the trial judge applied a ratio for the tax year 1978 of 73.42%. The taxpayer's assessment at 91% of the true value ratio was then found considerably in excess of the 15% variation threshold for relief under Chapter 123.

The Appellate Court held that the Legislature mandated the use of Chapter 123 as an exclusive remedy subject to the exceptions contained therein. Chapter 123 provision do not apply for a tax year in which the taxing district shall have completed and put into operation a district-wide revaluation or reassessment program. The court held that nothing was in the record to justify rejection of the unweighted ratio mandated by statute for 1978. Therefore, the judgment of the Tax Court, insofar as it deals with the assessment for that year, was reversed.

For 1979, the city stipulated to the application of an average ratio of 63.04%. However, although Chapter 123 requires use of the ratios for the pretax year, the city's ratio used in the stipulation was based on the Director's 1979 study. Although the wrong figure was used, the Director's weighted ratio for the preceding tax year that was mandated for use by Chapter 123 for the 1979 tax year was fixed and available. The use of any other ratio thus violates the statute and should be corrected under the plain error rule (R2:10-2). The court vacated that judgment and remanded the case for rehearing for 1979.

The Tax Court's judgment reducing the assessment for 1977 was affirmed. Chapter 123 was not applicable prior to 1978 and although the city had appealed, it had presented no argument to challenge the determination for that year.

Appeal pending in the New Jersey Supreme Court.

Municipality Denied Right of Setoff of Refund For Unpaid Taxes Against a Bankrupt Taxpayer—Thomas J. O'Neill, Trustee In Bankruptcy For Washington Township Racquet Club Inc. v. Township of Washington, 188 NJ Super. 565 (Law Div. 1983).

The taxpayer brought an action in lieu of prerogative writ seeking payment from the township of a tax refund and claiming that the setoff of a refund against unpaid taxes for subsequent years was improper. The court granted the motion for summary judgment filed by plaintiff, Thomas J. O'Neill, trustee in bankruptcy for Washington Township Racquet Club Inc. against the defendent Township of Washington seeking a refund from the township by reason of tax overpayments plus interest and costs, without right of offset for unpaid taxes for subsequent years.

The court held that: (1) fact that taxpayer's right to review action of township had existed for more than 45 days prior to commencement of taxpayer's prerogative writ proceeding did not compel rejection of his action as untimely, and (2) adoption of resolution by township by which setoff was effected violated automatic stay for "other assessment and collection proceedings" under the Bankruptcy Code, 11 U.S.C.A. § 362(a).

While pursuant to Bankruptcy Code a governmental unit is not automatically stayed from issuing a notice of tax deficiency, all other assessment and collection proceedings are subject to Bankruptcy Code's automatic stay. Bankr. Code, 11 U.S.C.A. § 362(a), (b)(8).

Property Tax-Exempt Status Denied—Paper Mill Playhouse v. Millburn Township 188 NJ Super. 18 (App Div. 1982). The Appellate Court reversed the judgment of the Tax Court and held that the plaintiff-respondent was not entitled to a property tax exemption for the 1978 tax year under *N.J.S.A.* 54:4-3.6 because it did not establish that its real property is "actually and exclusively used" for or "devoted" to the moral and mental improvement of men, women and children.

To sustain its claim for exemption under *N.J.S.A.* 54:4-3.6 plaintiff was required to show (1) that it is a corporation "organized exclusively for the moral and mental improvement of men, women and children", (2) that the buildings were actually and exclusively used for that purpose and that the subject land was "devoted to such purposes and to no other purpose" and (3) that neither the corporation nor the property was "conducted for profit".

The court found that the proofs do not establish that the real property of plaintiff is "actually and exclusively used" for or "devoted" to the moral and mental improvement of men, women and children.

The court distinguished the present case from *Chester Theatre Group v. Chester,* 115 NJ Super 360 (App Div 1971) and *New Brunswick v. George St. Playhouse, Inc.* 2 NJ Tax 407 (1981) who have both obtained exempt property tax status. The Chester Theatre Group property is used exclusively for drama workshops, plays and displays of art productions. None of the performers are paid. There is community participation. The George Street Playhouse, although the actors and staff are paid salaries, the court found that it was not a commercial profit oriented enterprise and was entitled to the property tax exemption.

The court said that the principal activity of the Paper Mill Playhouse is the presentation of its "major productions". These productions and the manner in which they are selected cast, designed, produced, merchandised and performed are substantially indistinguishable from the productions and activities of the commercial theater. The theater operates year-round and generates audiences of approximately 200,000 in season. Substantial ticket prices are charged and aggressive advertising is utilized. The choice of shows is based primarily on their popular appeal rather than the cultural or educational value derived from viewing and performances. Whether intended or otherwise, the productions generate a substantial profit for the theater. Unlike the Chester Theatre Group, plaintiff limits the community to participate only as spectators. The public is not encouraged or permitted to engage in the design, performance or direction of the productions. Plaintiff cannot be said to offer a substitute for community dramatic education.

The court said that in all these respects the Paper Mill Playhouse conducts itself in "the nature of a commercial enterprise" and in fact competes with the commercial theater. Therefore the court concluded that the property in question was not sufficiently shown by plaintiff to be "actually and exclusively used" for moral and mental improvement of men, women and children and was not entitled to property tax exemption under *N.J.S.A.* 54:4-3.6.

The judgment of the Tax Court was accordingly reversed and an appropriate judgment entered denying the plaintiff property tax exempt status for the year 1978.

Petition for certificate to the N.J Supreme Court Granted 93 N.J. 309, March 22, 1983.

Exemption—Parsonage—Plainfield v. Goodwill Home and Missions,

Inc. 4 NJ Tax 537 (Tax Court of New Jersey—August 6, 1982). Parsonage entitled to exemption under *N.J.S.A.* 54:4-3.6 notwithstanding its location in taxing district outside the taxing district in which church building is located.

Time Between The Occurrence of An Unlawful Vote and The Date The Violation Was Rectified Is Suspended In Calculating The 45-Day Appeal Period—Pleasantville City v. California Apartment Associates 4 NJ 519 (Tax Court of New Jersey, August 17, 1982). The Tax Court held that under *N.J.S.A.* 54:2-39, the statutory appeal period may not be extended beyond 45 days from the date the judgment of the County Tax Board is served. But where elected officials charged with representing the interests of all the taxpayers have violated their trust, the time between the occurrence of an unlawful vote and the date the violation was rectified is not to be included in calculating the 45-day appeal period. (The unlawful act occurred where three council members having a conflict of interest defeated the appeal resolution).

The court reached this conclusion to avoid a grave injustice to many other taxpayers whose properties had been revaluated. To do otherwise would have permitted the 292 assessment reductions to become judgments final under the Freeze Act (*N.J.S.A.* 54:2-43) and be binding on the city for two additional years. The court therefore denied the motion for summary judgment filed by the defendant taxpayer.

Filing Fees—Princeton Campus Club, Princeton Charter Club, Cloister Inn, Elm Club and Ivy Club v. Princeton Borough 4 NJ Tax 632 (Tax Court of New Jersey—September 24, 1982). Five taxpayers contested assessments on five separately assessed properties in a single complaint. A separate complaint must be filed for each separately assessed property where the properties are not contiguous and in common ownership. Failure to pay required filing fees for four of the five separately assessed properties resulted in dismissal of the complaint as to the four properties.

Farmland Assessment—Woodland—Princeton Research Lands, Inc. v. Upper Freehold Tp. 4 NJ Tax 402 (Tax Court of New Jersey, June 16, 1982). The issue before the Tax Court in this case involved the qualification of property for preferential taxation under the Farmland Assessment Act of 1964 for the 1976 tax year. The facts established that the property owner used the property in question to plant Christmas trees for future harvesting. The property met the income and acreage requirements of the Farmland Assessment Act. However, for the tax year in question, the property received no care whatsoever. Thus the trees and the surrounding growth were not maintained in any manner.

The court noted that the mere planting of trees without further maintenance or cultivation did not constitute a qualified farmland use within the meaning of the Farmland Assessment Act. The court focused on the constitutional and statutory standard of "actively devoted," which it construed to require an affirmative maintenance of farmland property with a present intent to produce agricultural or horticultural products within the anticipated future. The court stated that the mere planting of trees to be sold at a future undetermined time without the requisite care to bring such trees to market did not constitute production of crops for sale and, therefore, did not establish the requisite active devotion required under the farmland statute.

On Appeal To The Tax Court True Value Of Property Can Be Set At

An Amount Higher Then Original Assessment Regardless Whether Taxing District Has Appealed The Assessment. Ruth Rabstein v. Township of Princeton and Michael Bogiovanni v. Township of Princeton 187 NJ Super 18 (App. Div. 1982). The Tax Court, in these consolidated appeals, relying upon the Appellate Court's decision in *Matawan v. Tree Haven Apartments, Inc.*, 108 NJ Super 111 (App. Div. 1969) held that the failure of the Township to have appealed the original assessment to the County Board precluded the Tax Court from setting the true value of the property at a figure higher than that set in the original assessment. Therefore, the Tax Court dismissed the Township's counterclaim in each case.

The Appellate Court disagreed with the Tax Court's conclusion that the counterclaim by the Township must be dismissed because the holding of the Appellate Court in the Matawan case precluded the Tax Court from setting the true value of the properties in question at figures higher than those set in the original assessment. The appeal to the Tax Court from a property assessment is a *de novo* hearing and the Tax Court must determine the true value of the property even if it is higher than the original assessment regardless of whether the taxing district has appealed that assessment. However, the Appellate Division agreed that the counterclaim should be dismissed since the Township failed to pursue timely claims for affirmative relief before the Mercer County Board of Taxation.

The Appellate Court therefore affirmed the judgment of the Tax Court.

Chapter 123—Valuation—Discrimination—Red Devil, Inc. v. Union Tp. 5 NJ Tax 1 (Tax Court of New Jersey—November 1, 1982). Market data approach to valuation utilized as best supported by factual data. Presumption in favor of application of *N.J.S.A.* 54:2-40.4 ratio as remedy from discrimination in property assessment not overcome by showing of insubstantial difference between Chapter 123 ratio and unweighted, unclassified ratio.

Pinelands Valuation—Riorano, Inc. v. Weymouth Tp., Saioni, Inc. v. Weymouth Tp., Scudamore Realty Corp. v. Weymouth Tp., Vitsano, Inc. v. Weymouth Tp., Helios Realty Corp. Weymouth Tp., 4 NJ Tax 550 (Tax Court of New Jersey—August 30, 1982). Market approach used to established value. Impact of pinelands regulations on value not established proof.

True Value of Property Must be Established For Taxpayer To Be Entitled To Discrimination Relief—Rodwood Gardens, Inc. v. City of Summit— 188 NJ Super 34 (App. Div., 1982). The Appellate Division reversed the judgment of the Tax Court and reinstated the original assessments for the subject property for the tax years under review (1976, 1977, 1978 and 1979). The findings of the Tax Court were not supported by competent evidence and were arrived at in disregard of well settled principles of law governing the valuation and assessment of real property for taxation.

Each annual assessment and each annual valuation of property for taxation constitutes a separate entity distinct from valuations and assessments of previous or subsequent years.

On appeal to the county tax board, an assessment made by the local taxing authority is presumed to be correct and on appeal to the Tax Court, judgment of the county tax board is presumed to be correct. Property assessment made by proper authority is presumed to be correct and the taxpayer has the burden of overcoming this presumption by the presentation of sufficient competent evidence to establish true valuation of the property in question at variance with the assessment.

In the present case the taxpayer has not met its burden of overcoming the presumption of the correctness of the original assessment. Where the taxpayer's appraiser failed to properly establish "economic rent" for the garden apartment complex, the Tax Court was clearly in error in substantially adopting the taxpayer's bizarre method of valuation and accepting a figure projected by taxpayer's expert as "economic rent", therefore, the presumption of the correctness which attached to the county board judgment and that which attached to the assessment made by the local taxing authority stood.

Since the taxpayer had not established the true value of the property in question he could not proceed on the discrimination issue.

The Appellate Court, therefore reversed the judgment of the Tax Court and remanded the matter back for the entry of a judgment reinstating the original assessment for each of the tax years involved.

Presumption of Correctness—Rothman v. City of Hackensack, 4 NJ Tax 529 (App. Div. 1981). The Appellate Division affirmed the judgment of the Tax Court for the reasons expressed in the decision reported at 1 NJ Tax 438 (1980). The Tax Court had held that taxpayer did not overcome the presumption of correctness accorded to county tax board judgments with sufficient competent evidence. Property is to be assessed in its condition as of October 1 of the pretax year, and a deed recorded in resolution of a boundary dispute after the assessing date will not affect the area of the property to be assessed.

Appeal From Correction of Error Must Be Filed Within Three Years of The Mistake—Sabella et al v. Lacey Tp., 188 NJ Super 500 (App. Div. 1983). The Appellate Division reversed the Tax Court and held that the Tax Court had jurisdiction over a correction of errors case where written application by the property owners to that court was filed within three years of the mistake and that jurisdiction was not defeated by the failure of the property owners' appeal in jurisdictional grounds in the county board of taxation. The property in question was described as having 580 feet where it had 58.0 feet and was assessed $142,000 instead of $40,800.

The court said that *Manczak v. Dover Tp.* 2 NJ Tax 529 (1981) holding that Manczak v. Dover Tp.'s holding that Tax Court jurisdiction in a correction of error case depends on compliance with "underlying statutory procedure controlling tax appeals" is simply not so: *N.J.S.A.* 54:2-41 has a substantially longer limitations period than the statutes controlling tax appeals and R.8:2(c) clearly excuses failure of exhaustion of remedies in a correction of error case; here, where the taxpayers filed their application well within three years of the re-evaluation company's conceded mistake in not inserting a decimal point (thus quadrupling the assessment) the Tax Court had jurisdiction.

Refund of Excess Tax Payments—Lydia Safane, et al., Charles and Mary Montag, et al., v. Borough of Cliffside Park, 5 NJ Tax 82 (Tax Court of New Jersey, November 17, 1982). The Tax Court held that a fund created as a result of excess tax payments made by 13 condominium owners, who are entitled to a refund of such payments but cannot be located, should be paid over to the State Treasurer as custodian. The plaintiffs are part of a group of 325 condominium owners who filed tax appeals that were subsequently settled by the Borough of Cliffside Park.

The court held that since the fund represented a refund paid as a result of excessive tax assessments levied by the borough, it is clear that the borough has no claim to a return of the money. The borough's position is no greater than a claim of any obligor in an unclaimed property situation.

The court stated that the right of the State to unclaimed property is superior to that of any stockholder or obligor that had custody but no moral or legal claim to the retention of the unclaimed amount. In the area of unclaimed personal property, the courts said the State since 1967 has moved the holder of abandoned or unclaimed property surrenders the fund of property to the State Treasurer, who holds the property essentially acting as a trustee for the payment of the fund to the State Treasurer.

County Tax Board Judgment—S.A.I.J. Realty Inc. v. Upper Deerfield Tp. 5 NJ Tax 292 (Tax Court of New Jersey—March 8, 1983). Where corporation's representative appeared before the county board prepared to prosecute its tax appeal, under the facts presented it was not proper to dismiss and corporation is not precluded from appealing to this court.

Assessment—Valuation—William F. Sage, Merwin Sage and William W. Lanigan v. Bernards Township 5 NJ Tax 52 (Tax Court of New Jersey, December 14, 1982). The Tax Court affirmed the Somerset County Board of Taxation's judgment for the 1980 assessment on three of plaintiff's lots in Bernards Township. A consent decree in zoning litigation was issued May 10, 1979 that permitted the construction of 1,222 units, of which 1,016 were multi-family and 206 were single-family residences. The zoning ordinance was adopted on October 2, 1979 and the property was sold on October 17, 1979.

The court held that the assessor is required to determine the full and fair value of each parcel of real property as of October 1 of the pre-tax year and to file an assessment list with the county board by the following January 10. Therefore, the assessor has between October 1 and January 10 to make any changes or corrections in assessments. The valuation date, however, remains October 1 of the pre-tax year.

Although in this case the zoning ordinance was not adopted by October 1, there was reasonable probability of a zoning ordinance change. The change was, in effect, an accomplished fact because of the May 10, 1979 consent decree. The assessor could properly consider the uses directed by the court's final order as the zoning in place on October 1, 1979. Therefore, the properties were properly valued on a per-unit scale value. A judgment was entered affirming the county board's judgment.

Exemption—New Construction—Schizophrenia Foundation of New Jersey v. Montgomery Township 4 NJ Tax 662 (Tax Court of New Jersey—October 21, 1982). Where added assessment is imposed for new construction occupied for exempt purpose, October 1 of the pretax year is the date for determining exempt status of property.

Freeze Act Applies To A Judgment Based On A Stipulation of Settlement—South Plainfield Borough v. Kentile Floors Inc. and Somerville Industrial Park v. Borough of South Plainfield 92 NJ 483 (1983). The Supreme Court affirmed the Appellate Division in the *Kentile Floor* case (186 NJ Super 399) and reversed the Appellate Division in the *Somerville Industrial Park* case and held that a judgment based on a stipulation of settlement rather than a factual hearing, nonetheless constitutes a final judgment for purposes of the

Freeze Act *N.J.S.A.* (54:2-43). The "Freeze Act", provision that the Tax Court judgment on appeal from assessment is a finding which is binding upon the municipal assessor for two years after the year of the disputed assessment, applies to judgments entered pursuant to stipulations of settlement.

Freeze Act Applied To A Judgment Based On A Stipulation Of Settlement—South Plainfield Borough v. Kentile Floors, Inc. 186 NJ Super. 399 (App. Div. 1982) The Appellate Division affirmed the Tax Court judgment found in 4 NJ Tax 1 (Tax Ct. May 15, 1981) which held that a judgment based upon a stipulation of settlement, rather than on a factual hearing, nonetheless constitutes a final judgment for purposes of the Freeze Act (*N.J.S.A.* 54:2-43).

Local Property Tax Classification of An Asphalt Plant As Business Personal Property Rather Than Real Property Sta-Seal, Inc. v. Director, Division of Taxation; Sta-Seal v. South River Borough— 5 NJ Tax 272 (Tax Court of New Jersey—March 4, 1983). The Tax Court affirmed the Director of the Division of Taxation in his denial of a refund claim for business personal property taxes assessed against plaintiff's asphalt plant. The court modified the borough's local property assessment by limiting it to the batch house and scale house, concrete footings and slabs and pilings. The tax years in question were 1974 through 1979.

The court in holding the asphalt plant to be business personal property followed by the decision of the New Jersey Supreme Court in *Bayonne v. Port Jersey Corporation* 79 NJ 367 (1979) which held that cranes used to load and unload container ships were personal property for purposes of the Business Personal Property Tax Act. The court in that case discarded the "institutional doctrine" and substituted the "material injury" test. The inquiry as to whether property was severable without material injury to the freehold was to be determined by whether the removal of the chattels would do irreparable or serious physical injury or damage to the freehold. The court said that a distinction must be made between personal property used in business and non-business personal property. "Business" property and "non-business" property are treated differently with respect to classification as realty or personalty for tax purposes. The "intent and use" test does not apply to "business" property only the "material injury" test applies. The inquiry is whether goods and chattels are affixed to real property so as to become a part thereof and thus their removal would do irreparable or serious physical injury or damage to the freehold.

The court found that in the present case, the asphalt plant could be removed without material injury to the freehold as construed in the *Bayonne* case to mean "irreparable or serious physical injury or damage" to the freehold. The asphalt plant could be freed from its foundation and removed without serious damage to itself or to the land beneath it.

The court concluded that the following asphalt plant items should be treated as business personal property:

> the cold feed bins, front end loader, dryer (and related equipment), hot elevator, screens, hot bins, weigh box, weigh bucket, pug mill, mineral filler silo, mineral filler elevator, bag house (and related equipment) and hot storage silo (and related equipment).

The foundation which was built on steel and wood piles driven deep into the ground was held to have become a part of the realty and taxable as such.

The parties agreed that the batch house and scale house made of concrete block are real property.

The court found the following batch house and scale house items to be movable chattels whose removal would cause no damage to the real estate and therefore are personal property:

> the stockpiles, the asphalt and oil storage tanks, all conduit, the electrical substation, the truck scale and the retaining walls.

However the foundations under the tanks and the truck scale were held to be real property.

Judgment was entered denying plaintiff's refund claim for property assessed as business personal property by the Director of the Division of Taxation. The property tax assessment of the Borough of South River was modified to limit its real property assessment to the bath house and scale house; the concrete footings and slab; and pilings.

Untimely Filing—Estoppel—St. Michael's Passionist Monastery v. City of Union City NJ Tax NJ v. city of Union City NJ Tax (Tax Court of New Jersey—May 31, 1983) and **St. Paul's Benevolent Educational & Missionary Institution of West Hoboken, N.J. v. City of Union City** NJ Tax (Tax Court of New Jersey—May 31, 1983). Complaint filed directly with Tax Court on November 29, 1982 contesting 1982 assessment dismissed for untimely filing. Estoppel claim based on alleged statement of assessor regarding filing date denied.

Payment of Tax—James Stewart, Charles Stewart and the Estate of Herbert J. Mitschele v. Roxbury Township, 4 NJ Tax 658 (Tax Court of New Jersey—October 21, 1982). *N.J.S.A.* 54:2-39 requirement that all taxes or any installments due and payable for the year under review must be paid at the time that a complaint has been filed is interpreted as meaning that taxes must be paid by August 15 filing deadline even if direct complaint is filed on August 5.

Market Data Approach Used To Value Industrial Property That Does Not Have A Unique Use—Taxpayer May Establish Discrimination By Proofs Other Than Chapter 123 During Year of Reassessment. Sunshine Biscuits, Inc. v. Borough of Sayreville 4 NJ Tax 486 (Tax Court of New Jersey, August 2, 1982). The Tax Court held that industrial property that is not unique in character and that is capable of economic conversation to other uses may be valued by the market data approach. The three methods used were 1) cost approach, 2) market data approach, and 3) income approach.

The court said that the cost approach is an acceptable procedure involving improvements or property that are unique in character, incapable of economic conversion to other uses, or for which there was inadequate data relating to market transactions of similar properties. In this case, the structure is not designed for a unique purpose and there is evidence of market data and comparable sales wihtin the relevant market.

On the issue of discrimination, the parties stipulated that Chapter 123 was inapplicable for the tax years 1978 and 1980 because a revaluation was conducted in 1978 and a reassessment in 1980. The court held that discrimination relief can be granted even in the years that Chapter 123 is not applicable. Chapter 123 is not the exclusive remedy for assessment inequality but merely establishes a rebuttable presumption of a common level as the basis for relief. The court said this presumption can be rebutted by a party in any fashion demonstrating that a common level of assessment exists in the taxing district different from the ratio prescribed by Chapter 123

The court concluded that the taxpayer established that there was a common level of assessment for 1979 and 1980 different from the ratio prescribed by Chapter 123. It also concluded that plaintiff was entitled to discrimination relief for the tax years 1979 and 1980. In the interest of stability of assessments and to increase the sale-sampling base, the court held that the average of the three unweighted, unclassified ratios of 1978, 1979 and 1980 should be used to provide relief. The common level should not fluctuate from year to year.

The court found that the proofs submitted for 1978 were impressive, but were insufficient to overcome the presumptive validity of the 1978 revaluation at 100% of true value. The court entered judgment adjudicating the assessments for each of the years 1978, 1979 and 1980.

Condominium Campsites—Valuation—Discrimination—Tall Timbers, Inc. v. Vernon Tp. 5 NJ Tax 299 (Tax Court of New Jersey—March 17, 1983). Uniformity of assessment requires that all condominium campsites, whether sold or unsold, in condominium campground community be valued at same market value standard as other properties in the taxing district without discount. Increase in assessments of condominium campsites is not discriminatory spot assessing but within assessor's duty to revise and improve quality of assessments.

Valuation of Quarry—Trap Rock Industries v. Franklin Twp., 4 NJ Tax 456 (App. Div., 1982)—Valuation and discrimination appeal pertaining to property consisting of noncontiguous lots used as quarry was brought. The Tax Court, 4 NJ Tax 445 determined valuation of property by choosing capitalization rate advocated by both parties, utilizing royalty per net ton valuation method advocated by township's expert, and determining appropriate royalty figure per ton as $12, not $20 as advocated by township, and township appealed. The Appellate Division, held that: (1) evidence supported tax court valuation; and (2) township was not entitled to mistrial due to alleged misstatement between taxpayer's answers to interrogatories and testimony of taxpayer's expert. The Appellate Division, therefore, affirmed the Tax Court opinion.

Valuation of Quarry—Trap Rock Industries, Inc. v. Franklin Tp. and Delaware River Land Co., Inc. v. Franklin Tp. 4 NJ Tax 445 (Tax Court of New Jersey—August 24, 1981). Royalty income method used to value rock quarry.

Sunshine Law—West Caldwell Boro v. Lamm Associates 5 NJ Tax 338 (Tax Court of New Jersey—April 13, 1983). Taxpayer barred from claiming sunshine violation where claims not made within 45-day time period set forth in N.J.S.A. 10:4-6, et seq. (Open Public Meeting Act). The action of the Borough Council in authorizing tax appeals was sufficient even though no formal resolution was passed.

Appeal From Department Of Environmental Protection Recertification Of Qualification For Tax Exemption To Be Heard In Trial De Novo—West Milford Township v. Garfield Recreation Committee Inc. and State of New Jersey, Department of Environmental Protection—(Law Div. 1983) (unreported). The Law Division of the Superior Court held that an appeal by plaintiff township from the Commissioner of the Department of Environmental Protection (DEP) granting the defendent a recertification of qualification for tax exemption under the Green Acres Act *N.J.S.A.* 54:4-3.63 *et seq.* would be heard in a trial *de novo* because of the inadequacy in the administrative record below. Relief was sought in lieu of a prerogative writ.

The court pointed out that the DEP cannot grant a tax exemption for property used for conservation or recreation purposes under the Green Acres Act. Under *N.J.S.A.* 54:4-3.63 *et seq.* the Green Acres Act, the DEP only has the power to certify real property as qualified or eligible for exemption. It does not give the DEP the authority to exempt property from taxation. That power belongs to the municipal assessor pursuant to *N.J.S.A.* 54:4-4.4. The municipal assessor can grant or deny the exemption dependent upon whether the claimant has or has not met the statutory requirements for exemption. If the assessor found the claimant did not meet the statutory requirements for exemption, he should have assessed the property for its full and fair value. An appeal should then be made to the county tax board and if unsuccessful, to the Tax Court which would hear and determine all issues of fact and of law *de novo.*

However, the case involves an action in lieu of prerogative writ, from the DEP's recertification of the property in question's qualification for exemption under the Green Acres Act. The court held that in the present case, it would be appropriate to conduct a trial *de novo.* The administrative record below is inadequate. There are not sufficient facts before the court to determine whether the property meets the statutory requirements for exemption. The statutes at *N.J.S.A.* 54:4-3.67 requires that the DEP conduct the fact-finding that is necessary to determine if the property meets the statutory requirements. While the court could remand the matter to DEP in order to resolve the matter expeditiously, the court said it would conduct a hearing *de novo* to determine the factual issues.

The court said that its decision to conduct a hearing *de novo* does not undermine the Appellate Division decision in *Wildlife Preserves Inc. v. Lincoln Park,* 151 NJ Super 553 (App. Div. 1977) because that court stated the dep's determination essentially involves the resolution of nonfactual issues of law, policy and discretion. It is undisputed, however, that the property and its owner must in addition to DEP's certification, meet the other requirements enumerated by *N.J.S.A.* 54:4-3.64, which are essentially factual questions.

Since there are general issues of material fact, defendant's motion for summary judgment was denied.

Exemption From Taxation For Widows of 100% Permanently Disabled Veterans Does Not Apply To Widowers—Wrightstown Borough v. Louis E. Medved, 4 NJ Tax 582 (Tax Court of New Jersey—September 20, 1982). The Tax Court reversed the county tax board and held that under the statute *N.J.S.A.* 54:4-3.30(b) the exemption from local property tax applies only to the widow of a 100% permanently disabled veteran and not to a widower of such a veteran. The language of both the New Jersey constitutional amendment in 1954 Article VIII, Section I, Paragraph 3 and the statutory provision in *N.J.S.A.* 54:4-3.30(b) specifically grant the exemption from tax only to widows and not to widowers of 100% permanently disabled veterans. For the court to extend the exemption to widowers would be violative of the New Jersey Constitution. Article VIII, Section I, Paragraph (a) requires that all real property "shall be assessed according to the same standard of value, except as otherwise permitted herein—"Article VII, Section I, Paragraph 2, states that "exemption from taxation may be granted only by general laws."

The court held that the statute in restricting the tax exemption to widows of 100% permanently disabled veterans did not violate the Equal Protection Clause of the United States Constitution. The statutory provision seeks to cushion the financial loss which places a highly disproportionate burden upon widows because of past economic discriminations and thus does meet the test devised by the United States Surpreme Court to justify a gender-based benefit.

The court therefore reinstated the tax assessment against the defendent widower.

Assessor Directed To Assess Two Lots Separately Even Though Merged as one for Zoning Purposes—C. Maxwell Young, Tax Assessor of The Borough of Tenafly v. Bergen County Board of Taxation, et al 5 NJ Tax 102 (Tax Court of New Jersey—December 30, 1982)—The Tax Court affirmed the judgment of the Bergen County Board of Taxation and held that the plaintiff assessor is required to amend the borough tax list for 1982 by assessing and showing two lots as separate individual lots even though merged as one for zoning purposes. One lot was owned by Chester L. Suckley and Margaret, his wife, by the entireties and the other lot was only owned by Chester L. Suckley.

The statute at *N.J.S.A.* 54:4-1 *et seq.* provides that real property is to be separately assessed as to each parcel. *N.J.S.A.* 54:4-24 provides that each parcel of property must be separately assessed by the assessor to the owners thereof on a tabular list and must be sufficiently described to enable its proper identification. *N.J.S.A.* 54:4-28 states that the block and lot designations, where applicable, establish the identity of the parcel of real property for separate assessment purposes.

Neither lot satisfied the minimum area and frontage requirements of the local zoning ordinance and were therefore merged for planning and zoning purposes. The conveyance of any undersized portion of the parcel, even along existing lot lines, would first require planning board and/or board of adjustment approval. For purposes of administering the requirements of the zoning ordinance the lots were considered as merged as one but the action of the board of adjustment cannot be construed as a mandate that, for assessment purposes, the dividing lines between the two lots should be eliminated.

The court, therefore, held that the county board acted within its authority in ordering a revision and correction in the tax list to assess the lots in question separately. A judgment was entered in favor of the defendants and plaintiffs complaint was dismissed.

MOTOR FUELS TAX

Motor Fuels Tax

Gasoline Purchased By Municipality Which Was Pumped Into Employee's Privately-Owned Vehicles and Ostensibly Used For Government Business Held Subject To Tax—Camden City v. Taxation Division Director 4 NJ Tax 458 (Tax Court—July 9, 1982). The Tax Court of New Jersey upheld an assessment against the City of Camden for motor fuels tax for gasoline purchased by the municipality which was pumped into employees' privately-owned vehicles and ostensibly used for government business. *N.J.S.A.*

54:39-65 by amendment in 1975 (Chapter 314, P.L. 1975 approved February 19, 1976) exempts from the tax motor fuel sold to the state or any of its political subdivisions (a) for the official use of such government agency, and (b) in motor vehicles owned or leased by the government agency. To qualify for the exemption, the Legislature intended that both requirements be met. Since the fuel in question was used in vehicles neither owned nor leased by the municipality, its purchase was not exempt from the motor fuels tax.

Prior to the 1975 amendment to *N.J.S.A.* 54:39-65, the distributor had to pay a tax on fuel purchased by New Jersey governmental agencies and a refund claim was filed by the government agency within two years after the date of the purchase.

The 1975 amendment removed from the distributor the liability for the payment of the tax on purchases by New Jersey agencies. However, the government agency was not relieved from tax when the exemption provisions were not complied with. Therefore, the court held that the assessment was properly made against the government agency and not the distributor.

Purchaser's Records Must Be Utilized To Determine Amount of Tax Liability For Untaxed Diesel Fuel Purchases From A New York Distributor—Joseph P. Cheng v. Taxation Division Director, NJ Tax **and Patrick G. McGraw v. Taxation Division Director,** NJ Tax (Tax Court of New Jersey—July 12, 1982).

The Tax Court held that the purchasers records must be utilized to determine the amount of tax liability for untaxed diesel fuel purchases from a New York distributor. The purchasers were given no invoices and the New York distributor's records were found to be incomplete and to have contained inaccuracies. The court found that the taxpayers had met the burden of proving by a preponderance of the evidence pursuant to *N.J.S.A.* 2A:3A-4(b) that a tax assessment was incorrect.

PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS TAX

Untimely Filing of Complaint—Hopatcong West Shore Water Company v. State of New Jersey, Division of Taxation—N.J. Tax—(Tax Court of New Jersey—May 31, 1983). The Tax Court granted the defendant's motion for summary judgment and dismissed the plaintiff's complaint for failure to file its complaint seeking a review of the action of the Director of the Division of Taxation within the 90 day period pursuant to *N.J.S.A.* 2A:3A-4.1(b); and R.8:4-1(b).

Taxpayer, a privately owned water company, sold its operating assets to the Borough of Hopatcong on January 29, 1982 and ceased operating the utility company on that date. Public utility franchise and gross receipts taxes are calculated based on the public utility's gross receipts for the prior year. Thus the 1982 tax was based on 1981 receipts.

An assessment for taxes was made by the Division of Taxation for the year 1982. By letter dated May 18, 1982 taxpayer claimed that the 1982 taxes should be apportioned because the taxpayer operated the utility for only 29 days in 1982. The Division denied taxpayer's claim by a reply letter dated May 19, 1982 because the taxes assessed in 1982 were for the privilege of exercising the franchise for the previous year. Since the plaintiff company was in operation for the entire year of 1981, the taxes assessed in 1982 were payable in full.

On May 28, 1982 the taxpayer by letter questioned the Division's interpretation of an Attorney General's opinion dated June 17, 1973 and reviewed its claim for apportionment. The Division responded by letter dated June 3, 1982 which taxpayer claimed was not received. On June 23, 1982 a notice of tax delinquency with interest due thereon was mailed to the taxpayer. On September 13, 1982 taxpayer filed a complaint in the Tax Court seeking a review of the Division's determination.

The court held that a taxpayer cannot extend the time for filing an appeal by renewing an objection to a determination previously made. A final determination is not the last communication from the Division. It is the communication which unambiguously states the Division's firm position on the contested issue. The May 19, 1982 letter spoke with clear and unmistakable finality.

The fact that the taxpayer took issue with the Division's May 19, 1982 letter did not toll the time for appeal from that determination. Even if taxpayer did not receive the June 3, 1982 letter reiterating the Division's determination denying apportionment, taxpayer was alerted to the continuation of the unapportioned tax liability by the June 23, 1982 delinquency notice and had ample time to file a complaint within 90 days from May 19, 1982.

The court found that the May 19, 1982 letter of the Division of Taxation constituted its final determination and a complaint was required to be filed within 90 days thereafter.

Judgment was therefore entered granting the Director of the Division of Taxation's motion for summary judgment and dismissing the taxpayer's complaint for untimely filing.

SALES AND USE TAX

Subject To Tax—Sale Of Gold Coins, Gold and Silver Bullion—Martin A. Armstrong v. Taxation Division Director 5 NJ Tax 117 (Tax Court of New Jersey, January 7, 1982). The Tax Court held that sales of gold coins and gold and silver by a dealer are sales of tangible personal property subject to tax under N.J.S.A. 54:32B-3(a) of the New Jersey Sales and Use Tax Act. The types of gold coins sold by the plaintiff dealer were American Arts gold medallions issued by the United States government through the United States Postal Authority, Krugerrands issued by the South African government, mapleleafs issued by the Canadian government, coronas issued by the Austrian government, pesos issued by the Mexican government and sovereigns issued by the British government.

The court held that:

—Sales of gold coins and gold and silver bullion purchased for their metal content are sales of tangible personal property subject to tax under the State's sales and use tax law unless specifically exempted by the act or proscribed by the United States Constitution or the General Agreement on Tariffs and Trade.

—Gold coins and bullion are not exempt transactions under N.J.S.A. 54:32B-8.32 because they are not sold in fulfillment of a commodity futures contract.

—Imposition of New Jersey sales tax on gold coins and gold and silver bullion does not violate the Supremacy, Monetary or Foreign Commerce Clauses of the United States Constitution. The court said it knew of no precedent recognizing gold coins or gold and silver bullion as instrumentalities of commerce that require federal uniformity and preclude state taxation.

—Plaintiff has not established that imposition of New Jersey sales tax on his sales of gold coins and gold and silver bullion violates the General Agreement on Tariffs and Trade because the New Jersey Sales and Use Tax Act imposes the sales tax on every sale of gold or silver regardless of the country of origin. Similarly, the futures contract exemption applies uniformly without country of origin.

—The New Jersey Division of Taxation is not estopped from imposing and collecting sales tax on plaintiff's sales of gold coins and gold and silver bullion. The Sales and Use Tax Act itself is notice to a taxpayer that retail sales of tangible personal property are specifically taxable unless specifically exempted in the act. Plaintiff did not set forth facts that justify application of the doctrine of estoppel. Plaintiff could not document a claim that a response to a telephone call to the Division of Taxation inquiring about gold bullion was that it was taxable if converted to use.

The equitable remedy of estoppel is not applied against a governmental agency to the same extent as against individuals or private corporations. A government agency will usually not be bound by the errors or omissions of its employees because of prevailing public interest. In tax cases, estoppel has been held particularly inappropriate. The Clerk of the Tax Court therefore was directed to enter a judgment dismissing plaintiff's declaratory judgment complaint.

Purchases Of Printed Materials To Publisher From Printer For A Give-Away Shopping Guide Subject To Tax—Del Val Pennysaver, Inc. v. Director, Divison of Taxation 188 NJ Super 108 (App. Div. 1983).

The Superior Court, Appellate Division reversed the Tax Court (3 NJ Tax 164—Tax Ct. 1981) and reinstated an assessment for sales taxes against plaintiff imposed by the Director of the Division of Taxation for the assessment period July 1, 1974 to June 30, 1976 on purchases of certain printed materials from the printer. Plaintiff published a shopper's guide distributed to the public without charge. The guide contained mainly advertisements and some news of local events and services. Plaintiff's revenues were derived from the advertising fees charged to advertisers.

The court, relying upon the determination in the case of Princeton Phone Book v. Director, Division of Taxation, 73 NJ 66 (1977), held that what the printer sold to the plaintiff was neither purchased for resale nor converted into a component part of a product produced for sale by the purchaser (N.J.S.A. 54:32B-2(e)(1)(A)). All that plaintiff's advertisers were buying was advertising space and not the finished shopper's guide, which was distributed free to the public by the plaintiff. Therefore, the transactions were not exempt.

The court said that the Tax Court had properly held that the exemption from sales tax of newspapers, magazines and periodicals provided for in N.J.S.A. 32B-8.5 did not apply since that exemption was intended to apply to receipts from the ultimate sale of these items to the general public and not to receipts from transactions between printer and publisher. The Tax Court also had properly held that the transactions were not exempt as sales of advertising to be published in a newspaper under N.J.S.A. 54:32B-8.30.

The Appellate Court also held that no constitutional barrier applied to the imposition of the sales tax in this case. The court found no violation of equal protection, due process and freedom of the press in violation of the First, Fifth and Fourteenth Amendments to the United States Constitution and Art. 1, par. 2 of the New Jersey Constitution.

The judgment of the Tax Court was therefore reversed and the assessment of the Director was reinstated.

NOTE: This is a companion case to *Fairlawn Shopper Inc., Shopper Distributors Inc. v. Director, Division of Taxation* and *Today Newspapers Inc. v. Director, Divison of Taxation,* decided by the Appellate Division on this same date, January 24, 1983.

Purchases Of Printed Materials By Publisher From Printer For A Give-Away Publication Held Subject To Tax—Fairlawn Shopper Inc., Shopper Distributors Inc., v. Director, Division of Taxation—(App. Div. 1983) (unreported)—The Appellate Division of the Superior Court reversed the Tax Court and reinstated an assessment of sales taxes against plaintiffs imposed by the Director of the Divison of Taxation on the purchases of printed materials by the publisher of a give-away publication from the printer. Plaintiffs published the Fairlawn Shopper, the Hawthorne Shopper and Garfield Shopper which were distributed free of charge. Plaintiffs' revenue was derived almost entirely from advertising. Following its decision in *Del Val Pennysaver, Inc. v. Director, Division of Taxation* (App. Div.) decided this same date, January 24, 1983, the court held that what the printer sold to the plaintiffs' publishers was not for resale as such nor converted into a component part of a product produced for sale by the purchaser [N.J.S.A. 54:32B-2(e)(1)(A)]. The court rejected plaintiffs' additional contentions that (1) the general legislative intent of the Sales and Use Tax Act is to exempt the dissemination in any form of all newspapers to the public, and (2) to tax them with respect to their newspapers would violate their right to equal protection of the laws under the United States and New Jersey Constitutions.

The court found no legal infirmity constitutional or otherwise, in either the statute or its application to plaintiffs on the transactions subject to tax in this case. These transactions, sales of printed materials from printer to publisher, did not involve any receipts from sales of newspapers which were exempt from the tax imposed under the Sales and Use Tax Act. Plaintiffs must accept the tax consequences of their choice of business operation regarding the free distribution of their publication. The Tax Court had properly held that plaintiffs were not exempt from the tax imposed because of the provision of *N.J.S.A.* 54:32B-8.5 which exempts from the tax receipts from sales of newspapers, magazines and periodicals.

Therefore, the judgment of the Tax Court was reversed and the assessment of the Director of the Division of Taxation was reinstated.

NOTE: This case is a companion case to *Del Val Pennysaver v. Director, Division of Taxation* and *Today Newspapers, Inc. v. Director, Division of Taxation* decided by the Appellate Division on the same date, January 24, 1983.

Purchases Of Printed Materials By Publisher From Printer For A Give Away Publication Held Subject To Tax—Today Newspapers Inc. v. Director, Division of Taxation—(App. Div. 1983) (unreported)—The Appellate Division of the Superior Court reversed the Tax Court and reinstated an assessment of sales taxes against plaintiffs imposed by the Director of the Division of Taxation on the purchase of printed materials by the publisher of a give away publication from the printer. Plaintiff publishes several publications which are distributed free of charge. Plaintiff's revenues are derived almost entirely from the sale of advertising space. Following its decision in *Del Val Pennysaver Inc. v. Director, Division of Taxation* (App. Div.) decided this same date, January 24, 1983, the court held that what the printer sold to the plaintiff's publishers was not for resale as such nor converted into a component part of a product produced for sale by the purchaser. *(N.J.S.A.* 54:32B-(e)(1)(A) The court rejected plaintiff's additional contentions that (1) the general legislative intent of the Sales and Use Tax Act is to exempt the dissemination in any form of all newspapers to the public and (2) to tax them with respect to their newspapers would violate their right to equal protection of the laws under the United States and New Jersey Constitutions.

The court found no legal infirmity, constitutional or otherwise, in either the statute or its application to plaintiffs or the transactions subject to tax in this case. These transactions, sales of printed materials from printer to publisher, did not involve any receipts from sales of newspapers which were exempt from the tax imposed under the Sales and Use Tax Act. Plaintiffs must accept the tax consequence of their choice of business operation regarding the free distribution of their publication.

Therefore, the judgment of the Tax Court was reversed and the assessment of the Director of the Division of Taxation was reinstated.

This case is a companion case to *Del Val Pennysaver Inc. v. Director, Division of Taxation and Fairlawn Shopper Inc., Shopper Distributor Inc. v. Director, Division of Taxation* decided by the Appellate Division on the same day, January 24, 1983.

Petition for certification to the New Jersey Supreme Court was granted—May 2, 1983.

Separate Charges For Printers and CRT's Used In Printing and Display Of News Service Held Subject To Tax—Dow Jones & Comapny, Inc. v. Director, Division of Taxation 5 NJ Tax 181 (Tax Court of New Jersey—February 3, 1983). The Tax Court held that the separate charges for printers and CRT's used in the printing and display of plaintiff's news service was subject to sales tax under *N.J.S.A.* 54:32B-3(a) as the sale of tangible personal property which is not specifically exempt from tax in the Act. Plaintiff is engaged in the business of gathering, editing and publishing news, with emphasis on business and financial news. Subscribers to plaintiff's news service, at an additional charge, received equipment from plaintiff for displaying the information that was transmitted. The parties agreed that plaintiff's receipts from the News Service were not subject to sales and use tax because receipts do not fall within any of the enumerated services that are taxed by the act.

The court held that for the separate charges for the printers and CRT's to be exempt from sales tax, the exemption must be specifically provided for in the Act. The case of *New Jersey Bell Tel. Co. v. Taxation, Division Director* 152 *NJ Super.* 442 (App. Div., 1977) certification denied, 75 *NJ* 594 (1978) did not involve charges for the use of equipment and consequently the court in that case did not determine that the charges for the equipment use were "incidental" to the services provided and therefore exempt. The court in that case concluded that there was excluded and exempt from taxation all revenues for "telephone services" which included the nonrecurring service charges for service connection, moves and changes.

The court found that in the case in issue, plaintiff was not entitled to an exemption pursuant to *N.J.S.A.* 54:32B-2(e)(3)(A), since the printers and CRT's were the subject of a separate charge to subscribers and, in addition, the News Service was not a personal service. *N.J.S.A* 54:32B-2(e)(3)(A) provides that sale or selling does not include professional or personal service transactions which involve the transfer of tangible personal property as an inconsequential element, for which no separate charges are made.

The court also held that plaintiff's separate charges for the printers and CRT's do not come within the specific sales tax exemption for receipts from the sale of newspapers provided for in *N.J.S.A.* 54:32B-8.5. Plaintiff's news service did not meet the prerequisites to be considered a newspaper as provided for in *N.J.S.A.* 2A:84A:21a. Its News Service fell squarely within the definition of a wire service and not within the definition of a newspaper.

Therefore, the court entered judgment affirming the assessment of the Director of the Division of Taxation against the plaintiff.

Use Tax Imposed On Aircraft Based In New Jersey Owned By New York Banking Corporation Which Engaged In Fiduciary Activities In New Jersey—First National City Bank v. Taxation Division Director 5 NJ Tax 310 (Tax Court of New Jersey—March 23, 1983)—The Tax Court affirmed a use tax assessment imposed against plaintiff corporation for two aircraft which were based in New Jersey during the taxable period under review which was prior to the effective date of *N.J.S.A.* 54:32B-8.35 (Chapter 98 P.L. 1980) which was January 1, 1979.

This amendment which exempts aircraft sales from the sales and use tax was not applicable to the plaintiff corporation, a New York corporation engaged in the business of banking and related financial services. It also engaged in fiduciary activities in New Jersey. The two aircraft during the period under review and while based in New Jersey, were used in plaintiff's interstate and foreign banking business. At no time were the two aircraft utilized in the plaintiff's authorized fiduciary activities in New Jersey. The court held that the subject aircraft were based and hangared in New Jersey during the taxable periods under review. Therefore, they fell within the definition of storage or retention within the provision of *N.J.S.A.* 54:32B-2(h) of the act. That section defines the term "use" as follows:

> ". . . The exercise of any right or power over tangible personal property by the purchaser thereof and includes, but is not limited to, the receiving, storage, or any keeping or retention for any length of time, withdrawal from storage, any installation, any affixation to real or personal property, or any consumption of such property."

The exemption in *N.J.S.A.* 54:32B-11(2) for a nonresident user of property in New Jersey does not apply because it is only available when such nonresident is not carrying on any type of employment, trade, business or profession in New Jersey, which is not entirely in interstate or foreign commerce. Plaintiff corporation's fiduciary activities in New Jersey precluded it from being qualified for the exemption.

The court held that there was no violation of the Commerce Clause of the United States Constitution. It held that at those points in time, when the aircraft were between interstate flights and were stored in New Jersey at Teterboro Airport, they became part of the mass of property in New Jersey upon which property rights could be taxed. The storage constituted the necessary nexus between the taxpayer and the State of New Jersey. The facts in this case, sustain the use tax when the planes are part of the mass of property in the state during periods when they were not in interstate commerce. At such time they acquired a taxable situs in New Jersey.

The court also found that there was no violation of the equal protection of the laws under the Fourteenth Amendment to the United States Constitution. Plaintiff could not prove its contention that it was subjected to the tax, whereas others similarly situated were not so taxed.

The court thereon entered a judgment affirming the use tax assessment against the plaintiff corporation.

Use Tax Imposed On Advertising And Promotional Materials Purchased From Out-of-State Vendors And Delivered To Direct Mailing Houses In New Jersey For Distribution Outside New Jersey—Mailing Labels Supplied By Direct Mailing Houses In Performance Of Their Services For Plaintiff Held Exempt From Sales Tax Under N.J.S.A. 54:32B-8.15 As Incidental To The Delivery Of Personal Property—Hoffman-LaRoche, Inc. v. Taxation, Division Director. 5 NJ Tax 154 (Tax Court of New Jersey—February 1, 1983). The Tax Court held that plaintiff was not entitled to a refund for the use tax paid on advertising and promotional materials purchased from out-of-state vendors and delivered to direct mailing houses in New Jersey for distribution outside of New Jersey. The court also held that plaintiff was entitled to a refund of sales tax paid on mailing labels supplied by direct mailing houses in the performance of their services for plaintiff under *N.J.S.A.* 54:32B-8.15 as being exempt from tax, since the mailing labels use was incidental to the delivery of personal property.

The court held that the use tax was properly imposed on the advertising and promotional materials because the plaintiff did exercise power and control over the promotional materials which constituted a use of the materials in this state within the meaning of *N.J.S.A.* 54:32B-2(h). All of the agreements specified that "dummies" of the printed material be sent to plaintiff at its New Jersey offices for plaintiff's approval before mailing. Plaintiff characterized this as a right of cancellation, which, according to its employees' affidavits, it had never exercised. The court said that the unexercised power of cancellation in actuality was a right of approval which plaintiff clearly had exercised in New Jersey, and therefore constituted a "use" of the materials.

The court also held that the use tax levied upon plaintiff's advertising and promotional materials met the four tests set forth in *Complete Auto Transit, Inc. v. Brady* 430 US 274 (1977), rehearing denied 430 US 976 (1977) and was therefore not violative of the commerce clause of the United States Constitution. The court therefore, denied plaintiff's refund claim for the use tax paid on advertising and promotion materials purchased from out-of-state vendors and delivered to direct mailing houses in this State for distribution outside this State.

The court further held that the sales tax paid on the mailing labels supplied by the direct mailing houses for the distribution of plaintiff's advertising and promotional materials should be refunded based upon *N.J.S.A.* 54:32B-8.15. This latter section in the Act provides for an exemption from tax when the use of the labels are incidental to the delivery of any personal property. The court found no support for defendant's assertion that the exemption for mailing labels provided for in section 8.15 was intended to apply only when the labels are used incidentally to a sale of personal property.

Judgment was therefore entered denying plaintiff's refund claim for the use tax paid on the advertising and promotional materials but granting plaintiff's refund claim for the sales tax paid on the mailing labels.

Wax Polymers and Refratory Slurries and Sands Used In Making The Refractory Mold Held Not Tax Exempt As A Chemical Used To Induce Or Cause A Refining Or Chemical Process Where The Materials Are An Integral Part Of The Processing Operation—Investment Casting Corporation v. Director, Division of Taxation, (App. Div. 1983) (unreported). The Appellate Division of the Superior Court affirmed the Tax Court letter opinion of February 2, 1982 which had entered a judgment dismissing the plaintiff's complaint and affirmed a tax assessment against the plaintiff for purchase of wax polymers and refractory slurries and sands used to form a mold. It was held that the wax polymers and refractory slurries and sands are not used to induce or cause a refining or chemical process within the intent of the exemption provided in *N.J.S.A.* 54:32B-8.20. Plaintiff manufactures precision metal parts for machine tools, jet engines, steam turbines, and other complex types of equipment. The chemical reactions involved in the bonding together of the refractory materials and the bonding of wax into the inner lining of the shell arise from the process of making the refractory mold rather than from the process of making the finished product to be sold to the plaintiff's customers. The chemical reactions described by plaintiff occur before the molten metal is poured into the mold and thus occur prior to the actual casting. Therefore, the plaintiff's purchases of polymer waxes and refractory slurries and sand are not exempt from the imposition of sales or use tax under *N.J.S.A.* 54:32B-8.20.

Plaintiff's purchases are clearly within the definition of a retail sale and are not purchases for resale purposes within the meaning of *N.J.S.A.* 54:32B-2(e)(1) as a component part of plaintiff's finished product.

Petition for certification to the New Jersey Supreme Court was denied on June 28, 1983.

Only Installation Services Directly Resulting In Capital Improvement To Real Property Are Exempt From Tax—J.R.H. Electrical-Mechanical Contracting Corp. v. Taxation Division Director—NJ Tax—(Tax Court of New Jersey—May 5, 1983). The Tax Court denied plaintiff's claim for refund and upheld the defendant's determination that the services performed by the plaintiff were subject to sales tax under *N.J.S.A.* 54:32B-3(B)(2) as services performed in maintaining, servicing or repairing tangible personal property. Plaintiff was engaged (1) in the service of supplying light and electrical power to other construction trades, (2) and services performed in the installation of temporary lighting and power systems used by the other construction trade during the period of construction. The court held that *N.J.S.A.* 54:32B-3(b)(2)(v) which exempts from tax

> "services rendered in installing property which, when installed, will constitute an addition or capital improvement to real property, property or land"

applies only where the installation services directly result in a capital improvement to real property. It does not apply to installation services performed for construction trades which are purely the maintenance, servicing or repair of tangible personal property. To be exempt from tax the services must acutally be rendered in installing property which would constitute a capital improvement to real property.

The court said that the regulations promulgated by the defendant at *N.J.A.C.* 18:24-5.6(b), do not add to the scope of the exemption provided by *N.J.S.A.* 54:32B-3(b)(2)(v), but merely reflect the legislative intent to exempt only those installation services directly resulting in a capital improvement to real property. The legislature did not intend to include services rendered indirectly in installing property within the exemption provided by *N.J.S.A.* 54:32B-3(b)(2)(v).

The court thereupon denied plaintiff's claim for refund and affirmed the defendant's determination denying tax exemption.

Purchase Of Materials Used To Make Molds For Iron Castings Are Not Exempt From Tax Under N.J.S.A. 54:32B-8.20 Because They Are Not Used To Induce Or Cause A Refining Or Chemical Process—John W. Kalpin t/a General Foundry Company v. Taxation Division Director—5 NJ Tax 172 (Tax Court of New Jersey—February 1, 1983)—The Tax Court held that the purchase of materials, identified as sands, binders and washes used to make molds and cores for iron castings was not exempt from sales and use tax under *N.J.S.A.* 54:32B-8.20 because such materials were not used to induce or cause a refining or chemical process. The court said that it concurred with the opinion of the Appellate Court in *Ramac Explosives v. Director, Division of Taxation,* 125 NJ Super 154 (App. Div. 1973) affirmed, 64 NJ 551 (1974) which held that a refining process occurs when impurities and extraneous matter are removed from a product. In the case at issue, no impurities or extraneous materials were removed from the molten metal in the casting process. The fact that the surface quality of the iron casting was improved by the materials used in making the mold or core did not involve a refining process. To encompass a "refining" under section 8.20, the improvement in quality must result from the removal of the impurities or extraneous materials. The court, therefore, concluded that the plaintiff did not engage in a refining process within the intendment of the exemption provision in section 8.20.

The Tax Court also held that the materials purchased were not used to cause a chemical reaction between the mold and molten metal. The court said that a physical process occurs when the molten metal used by the plaintiff is poured into various molds and then solidifies. The primary function of the mold and its constituent ingredients is to provide physical shape for the metal. The skin or film on the iron casting results from interaction of the molten metal with oxygen, not from any of the mold ingredients. For a chemical action to occur, it must be between the molten ingredients and the molten metal. This does not occur in the case at issue. Here it is sought to avoid or minimize chemical reactions. The process of making the iron castings does not involve a chemical process and does not qualify for exemption under section 8.20.

Judgment was thereupon entered dismissing plaintiff's complaint.

Insufficient Evidence Offered With Respect To Claim For Exemption Based Upon Defective Exemption Certificates—Taxpayer Has Burden Of Proving Its Entitlement To Exemption—Elbert Lively & Co. Inc. v. Director, Division Of Taxation,—NJ Tax—(Tax Court of New Jersey—May 26, 1983). The Tax Court upheld the deficiency tax assessment by defendant, the Director of the Division of Taxation, in seven transactions directly involving the imposition of sales tax on plaintiff's sale of tangible personal property or services rendered with respect to the installation or repair of such property within the purview of *N.J.S.A.* 54:32B-3(a) and 3 (b)(2). The eighth transaction involved the imposition of a use tax pursuant to *N.J.S.A.* 54:32B-6 involved in the sale and installation of tangible personal property.

Plaintiff is engaged in the design, sale and installation of material-handling equipment and machinery, including overhead crane systems, hoists, conveyor systems, shelving and monorail systems.

In the use tax assessment transaction, plaintiff was involved in the sale and installation of a storage rack systems, a transaction representing a capital improvement, and a Form ST-8 was submitted to plaintiff by its customer. The use tax was imposed upon the materials purchased from suppliers needed for this job.

The court after reviewing the pertinent statutory provisions and regulations affirmed the use tax assessment against plaintiff and held that by acquiring and installing the property used in this transaction, plaintiff exercised power and control over such property and that such exercise constituted a use of the property within the meaning and intent of the statute. (See *N.J.S.A.* 54:32B-2(h) and *N.J.S.A.* 54:32B-6).

In the other transactions plaintiff furnished materials and labor to repair a conveyor system and accepted a New York state resale certificate; a letter stating that the tangible personal property purchased was for resale purposes. In another transaction involving sale of shelving and work benches, plaintiff accepted an incomplete Resale Certificate (Form ST-3) which omitted a description of the merchandise and services purchased. In another transaction no sales tax was paid on the installation of a portable space saver office and a Capitol Improvement Certificate (Form ST-8) was furnished to plaintiff.

In another transaction on the sale of poweramp hydraulic deck levels which plaintiff installed, the customer did not furnish a sales tax exemption certificate.

After reviewing the various transactions and the statutory provisions and regulations involved, the court held that the mere fact that a customer furnished a certificate did not eliminate taxpayer from liability for the tax. The court found that plaintiff had offered insufficient evidence to support its claim for exemption with respect to the transactions. The plaintiff bears the burden of proving its entitlement to exemption. The evidence did not support plaintiff's claim of good faith reliance upon the certificates.

The court thereupon entered judgment affirming the deficiency assessment of sales and use tax made by the Director of the Division of Taxation against the plaintiff.

Chemicals Used In Laboratory Analysis Not Eligible For Catalyst Exemption—Metpath Inc. v. Taxation, Div. Director—(App. Div. 1983) (unreported)—The Appellate Division affirmed the opinion of the Tax Court of April 8, 1983, reported at 4 *NJ Tax* 277 (Tax Ct. 1982) for the reasons expressed therein.

The Tax Court of New Jersey granted defendant's motion for summary judgment and upheld a deficiency assessment of sales tax against the plaintiff. The court held that the purchase of chemicals used in laboratory analysis is not exempt under N.J.S.A. 54:32B-8.20 which exempts chemicals that cause or induce a chemical or refining process. In order to obtain the "catalyst exemption" under N.J.S.A. 54:32B-8.20 the following four statutory requirements must be met:

1. There must be a sale of materials such as chemicals and catalysts.
2. The materials must be used to induce or cause a refining or chemical process.
3. The materials must be an integral or essential part of the processing operation.

4. The materials must not become a component part of the finished product.

The court held that the four statutory requirements were not met and that for the exemption to apply all four statutory requirements must be met. It concluded that the "catalyst exemption" requires a finished product which must be tangible personal property, that the laboratory report was an information service, not tangible personal property, and that, therefore, materials used in the performance of a laboratory analysis were not exempt under N.J.S.A. 54:32B-8.20 because they were not part of a processing operation which produced a tangible finished product. The result of laboratory analysis was an intangible service of providing medical information not the production of tangible personal property required to qualify for the exemption.

Caterpillar Front Shovel, Rock Trucks and Front-End Loaders Used To Haul Blasted Rock From Quarry To Crusher Site Held Tax Exempt—Millington Quarry Inc. v. Taxation Division Director—5 NJ Tax 144 (Tax Court of New Jersey, January 27, 1983). The Tax Court held that a caterpillar front shovel, rock trucks and front-end loaders, used to haul blasted rock from a quarry to the crusher site and blend stone at the crusher site, were exempt from sales and use tax under N.J.S.A. 54:32B-8(m)(1) (now codified as N.J.S.A. 54:32B-8.13(a)) as equipment used "directly and primarily in the production of tangible personal property by manufacturing, processing, assembling or refining." The court, following the decision in Ramac Explosives v. Director, Division of Taxation, 125 NJ Super 154 (App. Div. 1973) aff'd 64 NJ 551 (1973), held the refining process that was covered by the New Jersey tax exemption has been held to commence at the quarry face.

The court said the Director's regulations provide that "equipment is considered to be directly used in production only when it is used to initiate, sustain or terminate the transformation of raw materials into finished products" (N.J.A.C. 18:24-4.4(c)).

The court said that once a manufacturing or refining process commences, equipment used to transfer units between processing steps becomes a part of the integrated operation. This reasoning comports with N.J.A.C. 18: 24-4.4(c), which defines exempt equipment to include equipment used to sustain the process.

Judgment was entered for the plaintiff for a refund of the sales and use taxes paid without interest.

Materials Used By Subcontractors On Road Construction Not Dedicated To Public Use Held Taxable—National Paving Company Inc. v. Director, Division of Taxation, 4 NJ Tax 535 (App. Div., 1982). The Appellate Division affirmed the judgment of the Tax Court reported at 3 NJ Tax 133, for the reasons expressed therein. The Tax Court had held that materials used by subcontractors on roads not dedicated to public use were not entitled to exemption from tax under *N.J.S.A.* 54:32B-8(w).

Repair Services Performed In New Jersey For Out-Of-State Customers Prior To Statutory Amendment Held To Be Subject To Tax—Parkway—Kew Corporation v. Director, Division of Taxation (App. Div. 1983) (unreported). The Appellate Division of the Superior Court affirmed the Tax Court letter opinion dated August 27, 1981 which upheld a sales tax assessment against the plaintiff for the period July 1, 1973 to June 30, 1976 for repair services performed in this State for out-of-state customers. Plaintiff was in the business of applying a hard surfacing metal on wire drawing blocks used mainly in steel mills.

The blocks served to reduce the guage of wire when the wire was drawn through them. The repair service performed by plaintiffs in New Jersey for out-of-state customers was prior to the amendment of the New Jersey Sales and Use Tax Act c. 54 P.L. 1977 (approved April 5, 1977) which amended N.J.S.A. 54:32B-3(b) by exempting from the sales tax, services provided by New Jersey companies on tangible personal property delivered out-of-state. The court held that plaintiff was out of time to raise for the first time that even if the tax is permitted, the charge should be on labor only and not in the total invoice. Having failed to raise the issue below as to the sale of materials, the plaintiff was precluded from raising the issue on appeal.

Purchase Of Grit Used In Sandblasting The Hulls Of Vessel Is Subject To Tax—Perth Amboy Dry Dock Company v. Taxation Division Director— NJ Tax—(Tax Court of New Jersey—May 2, 1983). The Tax Court denied plaintiff's claim for refund and affirmed the defendant's determination that the purchase of grit used in sandblasting the hulls of vessels which were serviced by the plaintiff was not a sale for resale and was taxable under the New Jersey Sales and Use Tax Act. The court held that the grit was taxable as a sales of tangible personal property which was taxable under *N.J.S.A.* 54:32B-3(a) of the Act. The grit used in the sandblasting of the hull could not be used again and had no value and was of no use to either plaintiff or the ship owner.

The court held that the purchase of the grit did not constitute a sale "for resale . . . as such" under *N.J.S.A.* 54:32B-2(e)(1)(A). The facts did not establish that plaintiff in fact resold the grit to its customers. There was no separate charge on the invoice for the grit used in the sandblasting operation.

Secondly, the grit was not sold in the same form as purchased by the plaintiff. The grit was useful before sandblasting and useless immediately thereafter. Clearly, it has changed in form and could not be conceivably considered to satisfy resale "as such."

The grit would not be a sale for resale under *N.J.S.A.* 54:32B-2(e)(1)(B) because it does not become a physical component part of the vessel upon which the service is performed.

The fact that plaintiff could have structured the transaction to charge separately for the grit did not change the tax consequences. It was not what might have happened nor what the taxpayer could have done but what actually occurred that determined tax consequences.

The court thereupon entered a judgment dismissing plaintiff's claim for refund and affirmed the determination of the Director of the Division of Taxation.

Mobile Radio Telephone Equipment Held Exempt From Tax But Pagers Equipment Held Subject To Tax—Radiofone Corp. of New Jersey v. Director, Division of Taxation 4 NJ Tax 420 (Tax Court of New Jersey—June 23, 1982). The Tax Court of New Jersey affirmed a sales tax assessment for the sale, leasing and installation of plaintiff's pager equipment because it was not used directly in telephone communication as required under *N.J.S.A.* 54:32B-8.13(c). The court, however, held that the sale, leasing and installation of mobile radio telephones were exempt from sales tax because they were used directly in telephone communications pursuant to *N.J.S.A.*

54:32B-8.13(c). The court said that the Legislature did not intend to limit the exemption under this section in the law to equipment of regulated telephone and telegraph companies and did not intend to limit the sales tax exemption to telephone equipment used in telephone communication by wire. The court therefor vacated the assessment as it pertained to plaintiff's radio telephone equipment.

The court pointed out that pagers are radio receivers that serve as signalling devices. They are activated directly by a radio signal initiated by plaintiff's computer terminal. The pagers have no necessary connection with telephone communication. Plaintiff's computer was programmed to respond to a telephone signal but could have been programmed to respond to a variety of signals. The involvement of the telephone at most was indirect.

Repairs, Maintenance and Servicing of Construction Equipment Of A Sister Corporation Engaged In Road Construction Held Subject To Tax—Seaview Demolition & Rental Co., Inc. v. Director Division of Taxation—4 NJ Tax 541 (Tax Court of New Jersey—August 19, 1982).

The Tax Court affirmed an assessment of sales tax against the plaintiff corporation resulting from an audit by the Divison of Taxation for the period January 1, 1976 to December 31, 1978. The assessment resulted from the repair, maintenance and servicing of autos and construciton equipment owned and used by Bellezza Co. Inc., a sister corporation, having the same stockholders and officers as the plaintiff. The construction equipment was used by the sister corporation in road construction. The court held that the exemption in *N.J.S.A.* 54:32B-8.22 (formerly *N.J.S.A.* 54:32B-8(w)) and *N.J.A.C.* 18:24-5.5(a) which provides for an exemption sales and use tax, sales of materials, supplies or services purchased or leased for exclusive use in erecting structures or building on, or otherwise improving, altering or repairing of real property of exempt organizations did not apply. The court followed the reasoning in the case of *Mal Brothers v. Director, Division of Taxation,* 124 NJ Super 55 (App. Div. 1973) certif denied 74 NJ 271 (1977). It was held that in granting the exemption *N.J.S.A.* 54:32B-8.22 (formerly *N.J.S.A.* 54:32B-8(w)) treats materials, supplies and services in the same way. The services were consumed in machinery which would still have been available to the plaintiff after completion of construction for an exempt organization and was therefore subject to tax. To qualify for the exemption, the machinery upon which the services are performed must be consumed and exclusively used in the construction project.

The court also held that plaintiff was not the same entity or an agent of its sister corporation. Although plaintiff and its sister corporation had the same stockholders and directors, they operated their respective business as two entities during the tax years involved. The facts under review showed that the plaintiff during the tax years involved was carrying on the normal duties of its corporate charter i.e. repairing and maintenance of machinery. The fact that plaintiff's services were restricted to its sister corporation's machinery could not turn a sale of services into an agency relationship.

The fact that plaintiff merged into its sister corporation as of December 31, 1980 was irrelevant for the determination of taxable services during the years involved in this case. Each tax year must be considered on the facts existing during such tax year.

Judgment was entered for the defendant.

Ski Boots Held Taxable—Ski Haus, Inc. v. Taxation Division Director— 5 NJ Tax 26 (Tax Court of New Jersey, November 3, 1982).—The Tax Court affirmed a sales tax deficiency assessment against the plaintiff from April 1, 1976 to March 31, 1979 for failure to collect, report and remit tax primarily on the sale of ski boots. The court held that N.J.S.A. 54:32B-8(d) (now 54:32B-8.4), which exempts from sales tax articles of clothing and footwear for human use, provides that the Director of the Division of Taxation shall prescribe regulations to carry out the provisions of this subsection. The regulations at N.J.A.C. 18:24-6.1 et seq. were found to be within the fair contemplation of the delegation of the act.

Read together, the regulations at N.J.A.C. 18:24-6.2, 6.3, 6.4 and 6.5 would lead a reasonably prudent person to conclude that what was intended to be exempt are those articles of clothiing and footwear that are worn customarily, in the sense of habitually or in the course of everyday living. What was intended to be taxable are those items worn on the human body only for the purpose of engaging in a particular sport or athletic activity. Since plaintiff failed to show that these regulations are unreasonable, arbitrary, capricious or unduly onerous, they must be considered a valid exercise of administrative authority.

The court found from the testimony and exhibits that ski boots were used for walking only when the skier was engaged in the sport of skiing. They are not adaptable to ordinary, everyday wear, nor are they suitable for general use, and are thus taxable. Judgment was entered affirming the determination of the Director.

Complaint Must Be Filed Within 90 Days From Director's Final Determination—"Space" Specialties Research Inc. v. Taxation Divison Director—NJ Tax (Tax Court of New Jersey—April 15, 1983). The Tax Court granted the defendant's motion for summary judgment because plaintiff's complaint was not filed within the 90 day statutory period from the final determination of denial of plaintiff's refund claim. The Director of the Division of Taxation's final determination letter was dated November 20, 1981 and the plaintiff's complaint was filed with the Tax Court on March 29, 1982.

N.J.S.A. 2A:3A-4.1 requires the filing of a complaint with the Tax Court from actions of the Director, within 90 days of the action so reviewed, pursuant to the rules of court. Supreme Court rule *R* 8:4-1(b) requires the filing of complaints seeking to review actions of the Director of the Division of Taxation within 90 days after the date of the action to be reviewed. Where notice of action is mailed to the appellant *R* 1:3-3 provides that three days are added to the time period within which the complaint may be filed.

The time limitations from appealing from actions of the Director, Division of Taxation are clear and unambigious and must be followed. Since the plaintiff's complaint was filed with the Tax Court more than 93 days after the Director's determination, it was filed beyond the time period directed by *N.J.S.A.* 2A:3A-4.1 and the rules of court.

The court therefore held that it lacks jurisdiction to lawfully review plaintiff's complaint and defendant's motion for summary judgment dismissing plaintiff's complaint was granted.

Fixed Fees Charged By An Operator Of Coat-Check Facilities Held Subject To Tax—Tamton Enterprises, Inc. v. Taxation Division Director— 5 NJ Tax 209 (Tax Court of New Jersey, February 8, 1983). The Tax Court held that the charges for a fixed flat fee at plaintiff's coat-check facilities in a casino hotel were subject to sales tax under N.J.S.A. 54:32B-3(b)(3) as receipts from the storage of tangible personal property not held for sale in the regular course of business. A flat fee of 50 cents was imposed upon each article of clothing and accessory checked. Special facilities were maintained for fur coats. Liability was limited up to $100 for any article lost or damaged while in plaintiff's possession.

The Court said that in construing the legislative intent, words contained in a statute are to be given their ordinary and primary meaning. The court stated that the statute under review fails to include any language which indicates that as used therein, "storage" implies a degree of permanency and not a temporary situation. The verb "store" as defined in the statute and generally understood, clearly contemplates a return of property: therefore, it is a temporary placement.

The service that patrons of plaintiff's facilities bargain for was a safe place to store their property, which fell within the ordinary and generally accepted meaning of the word "storage." Therefore, plaintiff is liable for the collection of taxes on the charges imposed thereon.

The court denied plaintiff's motion for summary judgment and granted defendant's cross motion for summary judgment, thereby affirming the sales tax assessment levied against the plaintiff by the Director of the Divison of Taxation.

NOTE: It was represented by the Director that a tax is levied on coat-check receipts only when a fixed fee is charged: no tax is claimed where the services are offered based on voluntary contributions.

Machinery And Equipment Used Directly and Primarily In The Production Of Crushed Stone Held Tax Exempt As Production Equipment Trap Rock Industries, Inc. v. Director, Division of Taxation—NJ Tax (Tax Court of New Jersey—February 8, 1983). The Tax Court in a letter opinion, entered a partial judgment following the Tax Court decision in the case of *Millington Qaurry Inc. v. Taxation Division Director*—NJ Tax—(Tax Court—January 27, 1983) which presented the precise issue in count one of the *Trap Rock Industries, Inc.* complaint. The court held that for the reasons set forth in the *Millington Quarry* case, the machinery, equipment and apparatus in the present matter were used directly and primarily in the production of crushed stone by manufacturing, processing, assembling or refining and were exempt from sales tax under *N.J.S.A.* 54:32B-8.13(a). The plaintiff's leases of such machinery, equipment and apparatus were held to be exempt from sales tax.

A judgment was therefore entered setting aside the Director's sales tax assessment against the plaintiff for the period January 1, 1978 through June 30, 1978.

The Tax Court had held, in the *Millington Quarry* case, that a caterpillar front shovel, rock trucks and front-end loaders used to haul blasted rock from a quarry to crusher site and used to blend stone at the crusher site were exempt from sales and use tax under *N.J.S.A.* 54:32B-8(m)(1) now codified as *N.J.S.A.* 54:32B-8.13(a) as equipment used directly and primarily in the production of tangible personal property by manufacturing, processing, assembling or refining.

Use Tax Imposed On Equipment Delivered To Taxpayer In New Jersey And Subsequently Delivered By Taxpayer To Its Manufacturing Plants Out-

Of-State—Waltrich Plastic Corporation v. Taxation Division Director—5 NJ Tax 320 (Tax Court of New Jersey—March 31, 1983)—The Tax Court affirmed a use tax assessment against the plaintiff on the purchase of equipment which was delivered to the taxpayer's place of business in New Jersey, checked there by taxpayer and then within 24 hours delivered by taxpayer to its manufacturing plants in Georgia and Massachusetts. *N.J.S.A.* 54:32B-2(h) defines "use" as "the exercise of any right or power over tangible personal property by the purchaser thereof and includes, but is not limited to the receiving, storage or any keeping or retention for any length of time—of such property."

However, state taxation of goods in interstate commerce is prohibited by the Commerce Clause fo the United States Constitution unless the goods have acquired a taxable situs within the state. This requirement is satisfied when the interstate journey has been interrupted and the goods have come to rest within the state. There is a distinction between an interruption in transit for a business reason ("at the pleasure of the owner for disposal or use") contemplates a power on the part of the owner to exercise control over the interruption. Interruptions due to circumstances beyond the control of the owner have been held insufficient to warrant state taxation. An interruption in an interstate journey, however brief, will give rise to a taxable situs if the goods have come to rest in this state.

In the case at issue, the taxpayer retained possession and control over the purchased equipment at all times for the taxpayers own business purpose. Although the equipment remained in New Jersey for no more than 24 hours the goods came to rest in New Jersey, and thus, did acquire a taxable situs in this state.

The court, therefore, held that New Jersey had the right to impose a use tax on the equipment purchased, and judgment was entered dismissing the plaintiff taxpayer's complaint.

Cloth Filter Pads Used In Making Film Held To Be Exempt From Tax Under N.J.S.A. 54:32B-8.20 Because They Perform A Refining Process—XCEL Corporation v. Director, Division of Taxation—(App. Div. 1982) (unreported). The Appellate Division affirmed the judgment of the Tax Court, found at 4 *NJ Tax* 85 (1982), for the reasons stated in the Tax Court opinion. The Tax Court had held that cloth filter pads used to purify chemicals in plaintiff's manufacturing process of making cellulose acetate film did perform a refining process. It was held that the filters were materials, such as chemicals and catalysts and were exempt from tax under *N.J.S.A.* 54:32B-8.20. Section 8.20 (formerly 8(t)) exempts from sales tax the sale of "materials, such as chemicals or catalysts used to induce or cause a refining or chemical process . . ."

SAVINGS INSTITUTION TAX ACT

Refund Claim Filed When Delivered To Proper Official—Trenton Savings Fund Society v. Taxation Division Director—NJ Tax (Tax Court of New Jersey—February 25, 1983). The Tax Court in a letter opinion held that the taxpayer did not make a timely filing of a claim for refund of the Savings Institution Tax within the two year statutory deadline. The Uniform State Tax Procedure Law, *N.J.S.A.* 54:49-14 requires the filing of a refund claim within two years of the payment of any original tax or additional tax assessed against the taxpayer. The court said that the term "file" has been consistently interpreted to mean "delivered to the proper official."

Since the taxpayer's claim for refund was not delivered to the Division of Taxation prior to the two year statutory deadline, the taxpayer's claim for refund was denied.

Judgment was therefore entered dismissing the taxpayer's complaint for untimely filing.

SPILL COMPENSATION AND CONTROL ACT

Constitutionality Upheld As Not Preempted By Super Fund—Exxon Corporation et al v. Robert Hunt, Administrator Of N.J. Spill Compensation Fund, et al. 190, NJ Super 131 (App. Div. 1983). The Appellate Division of the Superior Court affirmed the Tax Court for the reasons stated in its written opinion reported at 4 NJ Tax 294 (Tax Ct. 1982) and upheld the constitutionality of the New Jersey Spill Compensation and Control (spill fund) Act (*N.J.S.A.* 58:10-23.11 et seq.) and found that it was not preempted by the federal super fund act, the Comprehensive Environmental Response Compensation and Liability (super fund) Act of 1980 40 U.S.C. 9601 et seq. The court in its holding said there was no violation of the Supremacy Clause of the United States Constitution, (Art. VI, Cl. 2). The court held that a state can tax local industries to support a fund dedicated to the purpose of compensating claims and costs not actually paid by the super fund.

The court, however, held that regulations adopted by the Department of Treasury on March 15, 1982 governing expenditures under the Act were invalid because of noncompliance with the provisions of the Administrative Procedure Act, *N.J.S.A.* 54:14B-4(a)(1). Plaintiff was denied due process by the department's determination that their comments were untimely filed even though they were within the 30 day period of public notice prior to adoption.

One judge in concurring opinion questioned whether a statute passed by Congress which denies to the states the right to tax for the purposes of the Spill Fund is "made in Pursuance" of the Constitution. A state may not tax imports or exports, federal property, or interstate commerce discriminatorily, nor in any fashion that could obstruct a legitimate exercise of Congressional power. Beyond those limitations, the states have broad powers to structure revenue raising taxes as they see fit.

The idea that a state has "the freedom of a sovereign both as to objects and methods" of taxation has been frequently repeated. *Shaffer v. Carter,* 252 *U.S.* 37, 51-52, 64 *L.Ed.* 445 (1919), quoting *Michigan C.R. Co. v. Powers,* 201 *U.S.* 245, 292, 50 *L. Ed.* 744 (1906). This freedom extends without interference "even if the effect . . . is akin to double taxation . . . since it is settled that nothing in (the Federal Constitution) or in the 14th *(sic)* Amendment prevents the states from imposing double taxation." 252 *U.S.* at 58. As long as there is "some adequate or reasonable basis" for the taxation classifications, double taxation is not forbidden. *Swiss Oil Corp. v. Shanks,* 273 *U.S.* 407, 413, *L. Ed.* 709 (1926).

In the concurring opinion the judge said that he knew of no authority which would permit Congress to prohibit a state from imposing an otherwise constitutional tax simply because it had determined that the taxpayer should not be taxed by both the federal and state governments.

The Appellate Division thus upheld the constitutionality of the Spill Fund Act, but held that the regulations adopted by notice published March 15, 1982 are invalid and without force and effect.

MISCELLANEOUS

Priority Of Lien—Auto Action Distributors, Inc. v. Prestige Pontiac, Inc.—Essex County District Court, October 8, 1982. The Essex County District Court held that a levy made by a creditor in a bulk sale was prior to the state lien which was perfected subsequent to the creditor's levy. The court held that since no other date is specifically set forth in the Sales and Use Tax Act *N.J.S.A.* 54:32B-1 *et seq* and the Gross Income Tax Act *N.J.S.A.* 54A:1-1 *et seq* for a lien to become effective, the provisions of *N.J.S.A.* 54:49-1 apply. However, in the instance of the Corporation Business Tax *N.J.S.A.* 54:10A-1 *et seq*, the lien under *N.J.S.A.* 54:10A-16 attaches as of January 1 of the year next succeeding the year in which the tax is due and payable.

The creation of the tax lien by statute without any further action does not place the State in a favored or priority position against the mortgagee, the secured creditor or the judgment lien creditor. The ancient common law doctrine of first in time, first in right is still applicable. But particularly, where the State is utilizing the doctrince of relation back to the time when the tax is due under *N.J.S.A.* 54:49-1 to create the lien, something more is required of it than just the mere assertion of lien. Until some action is taken it is in the nature of a secret lien as against third parties.

The court held that a deficient bulk sale transfer does not do away with the necessity of perfecting the State's lien by one of the alternative methods permitted either under the State Tax Uniform Procedure law or under the various individual acts in order to effect priority over a levying judgment creditor. It merely adds a remedy in favor of the State against the transferee in the bulk sales transaction under *N.J.S.A.* 54:32B-22(c) where there has been noncompliance with its provisions.

In the present case the State perfected its lien by arbitrary assessment of the tax by notice date March 15, 1982 which was two months after the judgment creditor, Auto Action, had levied on Prestige's assets.

The court therefore granted plaintiff's motion for the turnover of funds in the hand of the third party garnishee claimant.

The Legislative Oversight Law, Chapter 27, P.L. 1981 Which Made Proposed Administrative Rules By State Agencies Subject To Legislative Approval Held Unconstitutional (Governor's Veto Overridden By Legislature, February 9, 1981)—The General Assembly Of The State Of New Jersey v. Brenden T. Byrne etc., et al and The Senate Of The State Of New Jersey v. Brenden T. Byrne etc., et al—90 NJ 376 (1982). The New Jersey Supreme Court held that the Legislative Oversight Act C. 27 P.L. 1981 is unconstitutional and in violation of the separation of powers and the Presentment Clause of the New Jersey Constitution. The court found that the act is both an excessive intrusion into executive enforcement of the law and an unconstitutional mechanism for legislative policy making beyond the Governor's control. The Legislative Oversight Act gives the Legislature excessive power both in making the laws and in enforcing them. This Act was passed by the Legislature on February 9, 1981 by overriding the Governor's veto. It provides for the approval by the Legislature of proposed administrative rules by a state agency and allows the Legislature within 60 days by a concurrent resolution to disapprove a rule or bar its effect for an additional 60 days. An administrative rule is deemed approved if not disapproved by the Legislature within the required time.

It was held that the Legislative Oversight Act violates the separation of powers by giving the Legislature excessive power to impede the Executive in its constitutional mandate to faithfully execute the law.

1) By allowing the Legislature to control agency rulemaking, the legislative veto can gravely impair the functions of agencies charged with enforcing statutes, thereby frustrating the Executive's mandate to execute the law.
2) A veto which effectively amends or repeals existing law offends the Constitution because it is tantamount ot passage of a new law without the approval of the Governor. This violates the separation of powers and presentment clauses of the New Jersey Constitution.

The Presentment Clause was violated in that:

3) The Legislature cannot circumvent the constitutional requirement of presentment of legislation to the Governor merely by passing a statute that allows such a procedure. The Legislature cannot pass an act that allows it to violate the Constitution.
4) There are opportunities for legislative input into the execution of laws which would not offer such potential for law making without the constitutionally required participation of the Governor or for undue interference with the executive branch.

ATTORNEY GENERAL OPINIONS

Standards Apply For Revaluation Or Reassessment Of Real Property—Opinion M81-4977, August 11, 1982. The Office of the Attorney General has advised that the employment by a municipality of an individual or firm to assist an assessor in reassessing all or a portion of properties within a municipality constitutes a valuation or revaluation of property within the meaning of *N.J.S.A.* 54:1-35.35 and 35.36 and requires full compliance with the revaluation standards adopted under *N.J.A.C.* 18:12-4.1 et seq.

The terms "reassessment" and "revaluation" are used interchangeably. A "revaluation" and "valuation" clearly relate to revisions in assessments conducted by appraisal firms. The Legislature, in requiring valuations and revaluations be implemented in accordance with prescribed standards was concerned about insuring that such revaluations be conducted by qualified firms in a proper manner. Such concern is equally applicable whether the outside appraisal firm is employed under a "revaluation" arrangement or in the context of a municipal reassessment. Under either procedure, the appraisal firm would be required to correctly revise property values in accordance with the "fair value" concept fo the Local Property Tax Law. The Legislature intended that the revaluation standards be complied with irrespective of the technical arrangement under which a municipality employs an outside appraisal firm.

APPENDIX I

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TABLE 22
MAJOR STATE TAX RATES

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Alabama	4%	11¢	16¢	5%	*2%—5%
Alaska	None	8	8	*1—9.4	None
Arizona	5	12	13	*2.5—10.5	*2—8
Arkansas	3	9.5	21	*1—6	*1—7
California	4.75	9	10	9.6	*1—11
Colorado	3.5	12	10	5	*2.5—8
Connecticut	7.5	14	26	11.5	None
Delaware	None	11	14	8.7	*1.4—13.5
Dist. of Columbia	6	14.8	13	9	*2—11
Florida	5	8	21	5	None
Georgia	3	7.5	12	6	*1—6
Hawaii	4	12.5—15[1]	40%[2]	*5.85—6.435	*2.25—11
Idaho	4.5	14.5	9.1	7.7	*2—7.5
Illinois	4	11	12	4.8	3[5]
Indiana	5	11.1	10.5	3[4]	3[6]
Iowa	4	13	18	*6—12	*.5—13
Kansas	3	10	16	4.5	*2—9
Kentucky	5	10[8]	3	*3—6	*2—6
Louisiana	3	8	11	*4—8	*2—6
Maine	5	14	16	*4.95—6.93	*1—10
Maryland	5	13.5	13	7	*2—5
Massachusetts	5	11[9]	21	8.33	5, 10
Michigan	4	13	21	2.35	6.35[6]
Minnesota	6	16	18	*6—12	*1.6—16
Mississippi	5	9	11	*3—5	*3—5
Missouri	4.125	7	13	5	*1.5—6
Montana	None	15	16	6.75	*2—11
Nebraska	4	15.3	18	*5—7	20[3]

TABLE 22
MAJOR STATE TAX RATES—Continued

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Nevada	5.75	10.25	15	None	None
New Hampshire	None	14	12	8	5
New Jersey	6	8	25	9	*2—3.5[6]
New Mexico	3.75	11	12	*4.8—7.2	*.7—7.8
New York	4	8	21	10	*2—14
North Carolina	3	12	2	6	*3—7
North Dakota	4	13	12	*3—10.5	*2—9
Ohio	5	12	14	*4.6—8.7	*.5—5
Oklahoma	2	6.58	18	4	*.5—6
Oregon	None	8	19	7.5	*4.2—10.8
Pennsylvania	6	11	18	10.5	2.2[7]
Rhode Island	6	13[10]	23	9	27.5[3]
South Carolina	4	13	7	6	*2—7
South Dakota	4	13	15	None	None
Tennessee	4.5	9	13	6	6
Texas	4	5	18.5	None	None
Utah	4.125	11	12	4.65	*2.25—7.75
Vermont	4	13	12	*5—7.5	24[3]
Virginia	3	11	2.5	6	*2—5.75
Washington	6.5	16[11]	23	None	None
West Virginia	5	10.5	17	*6—7	*2.1—13
Wiconsin	5	15	25	7.9	*3.4—10
Wyoming	3	8	8	None	None
Federal	-	9	16	*15—46	*11—50

*Graduated Rates.

[1] Combined State and County rates. Additional taxes may be imposed by local county boards.

[2] Of wholesale price.

[3] Of federal income.

[4] Domestic and interstate corporations pay a tax of 3% of adjusted gross income from sources within Indiana.

[5] Of taxable net income.

[6] Of adjusted gross income.

[7] Based upon classes of income derived with the taxpayers' source state.

[8] Tax is imposed at 9% of average wholesale price.

[9] Tax is imposed at 10% of weighted average selling price.

[10] Tax is imposed at 11% of wholesale selling price.

[11] Tax is imposed at 10% of retail sales price.

TABLE 23
SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1980-1982 BY TYPE OF BUSINESS

(Dollar Amounts in Thousands)

	1982				1981				1980			
Type of Business	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations	300	$ 323	$ 0	$ 324	295	$ 315	$ 1	$ 316	342	$ 300	$ 1	$ 301
Manufacturing	9,583	80,288	20,857	101,145	9,322	76,598	17,969	94,567	9,999	74,696	18,843	93,540
Service	46,454	174,019	23,990	198,009	46,631	156,366	21,818	178,684	43,376	138,386	16,539	154,925
Wholesale	8,642	75,533	3,067	78,599	8,191	74,062	2,439	76,501	8,237	98,427	2,174	100,601
Construction	11,414	22,693	4,720	27,413	11,759	22,769	4,953	27,722	11,957	22,772	4,562	27,333
Retail	87,650	868,088	11,992	880,080	87,573	813,820	12,339	826,159	87,154	767,243	11,129	778,372
Government	14	33	0	33	14	88	0	88	16	81	0	81
Not Classified	3,377	32,438	1,585	34,024	3,185	23,200	1,591	24,790	3,038	15,083	752	15,834
Totals	167,434	$1,253,415	$66,211	$1,319,627	164,970	$1,167,718	$61,110	$1,228,827	164,119	$1,116,988	$54.000	$1,170,987

(A) Totals may not add due to rounding.

TABLE 24
SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1982

(Dollar Amounts in Thousands)

Type of Business	No. Of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	1982 Total Tax (b)	1981 Total Tax	% Change 1981-1982
Exempt Organizations	300	$ 34,564	$ 28,136	$ 6,427	323	$ 0	$ 324	$ 316	2.4%
Manufacturing	9,583	35,566,208	33,966,078	1,600,129	80,288	20,857	101,145	94,567	7.0
Service	46,454	18,060,962	14,598,607	3,462,354	174,019	23,990	198,009	178,684	10.8
Wholesale	8,642	26,146,246	24,642,183	1,504,063	75,533	3,067	78,599	76,501	2.7
Construction	11,414	4,353,605	3,900,920	452,685	22,693	4,720	27,413	27,722	—1.1
Retail	87,650	54,914,685	37,640,628	17,274,057	868,088	11,992	880,080	826,159	6.5
Government	14	1,819	1,166	653	33	0	33	88	—62.8
Not Classified	3,377	3,015,391	2,368,549	646,843	32,438	1,585	34,024	24,790	37.2
Totals (b)	167,434	$142,093,480	$117,146,267	$24,947,211	$1,253,415	$66,211	$1,319,627	$1,228,827	7.4%

(A) Ratio of sales tax to taxable receipts exceeds 5% because tax on fractional parts of $1 averages slightly more than 5 cents.
(B) Totals may not add due to rounding.

TABLE 27
STATE AND LOCAL TAXES FISCAL YEAR 1981
($ Millions)

State	(1) Total Taxes	(2) Property Tax	(3) Col. 2 as a % of Col. 1	(4) Rank of Col. 3
Alabama	$ 2,875.8	$ 337.7	11.7%	50
Alaska	2,569.0	343.1	13.4	48
Arizona	2,750.9	857.1	31.2	23
Arkansas	1,551.2	327.2	21.1	40
California	29,828.3	7,226.3	24.2	37
Colorado	2,960.2	1,044.9	35.3	17
Connecticut	3,722.9	1,632.1	43.8	4
Delaware	669.1	102.2	15.3	45
Florida	8,284.9	2,533.7	30.6	24
Georgia	4,666.0	1,206.5	25.9	35
Hawaii	1,344.2	197.1	14.7	46
Idaho	736.2	218.5	28.6	28
Illinois	13,306.0	4,581.3	34.4	18
Indiana	4,540.1	1,692.9	37.3	16
Iowa	3,028.4	1,170.2	38.6	13
Kansas	2,372.0	916.0	38.5	13
Kentucky	2,884.0	520.0	18.0	42
Louisianna	4,115.1	515.3	12.5	49
Maine	1,062.6	400.5	37.7	15
Maryland	4,967.9	1,306.3	26.3	34
Massachusetts	7,731.8	3,370.5	43.6	5
Michigan	10,682.1	4,343.0	40.7	10
Minnesota	4,767.4	1,332.5	28.0	32
Mississippi	1,792.6	377.1	21.0	41
Missouri	3,883.4	1,093.1	28.1	30
Montana	866.3	413.8	47.8	2
Nebraska	1,528.9	651.8	42.6	7
Nevada	882.3	257.2	29.2	26
New Hampshire	731.5	463.4	63.3	1
NEW JERSEY	9,050.8	3,999.9	44.2	3
New Mexico	1,432.7	193.1	13.5	47
New York	28,618.3	9,266.7	32.4	22
North Carolina	4,737.7	1,117.5	23.6	38
North Dakota	643.3	188.8	29.3	25
Ohio	9,424.8	3,171.8	33.7	20
Oklahoma	3,054.6	492.5	16.1	44
Oregon	2,913.0	1,183.0	40.6	11
Pennsylvania	12,257.2	3,145.5	25.7	36
Rhode Island	1,034.6	429.0	41.5	8
South Carolina	2,423.4	555.1	22.9	39
South Dakota	587.0	253.8	43.2	6
Tennessee	3,394.7	968.6	28.5	29
Texas	13,671.0	4,609.2	33.7	20
Utah	1,331.9	373.2	28.0	32
Vermont	505.0	209.6	41.5	8
Virginia	5,057.1	1,419.2	28.1	30
Washington	4,286.8	1,243.2	29.0	27
West Virginia	1,632.1	289.5	17.7	43
Wisconsin	5,399.0	1,835.3	34.0	19
Wyoming	800.0	313.2	39.2	12
United States Totals	$243,383.1	$74,689.0	30.7%	—

*Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes.

SOURCE: U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of the Census.

TABLE 25

NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR

(Collection Amounts in Millions)

			Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollar	
Year	Population[1] (Thousands)	Price Multiplier[2] 1970=100	Amount	Per Capita	Amount	Per Capita	Amount[3]	Per Capita	Amount	Per Capita
1960	6,105	155.5	$ 277.6	45.47	$ 431.7	70.70	$ 834.7	136.72	$1,298.0	212.61
1961	6,275	151.5	292.8	46.66	443.6	70.69	899.7	143.38	1,363.0	217.22
1962	6,394	146.4	336.4	52.61	492.5	77.02	971.2	151.89	1,421.8	222.37
1963	6,555	142.7	367.2	56.01	524.0	79.93	1,035.6	157.99	1,477.8	225.45
1964	6,690	139.5	407.9	60.97	569.0	85.04	1,124.5	168.09	1,568.7	234.48
1965	6,803	135.6	426.7	62.72	578.6	85.05	1,201.1	176.55	1,628.7	239.41
1966	6,894	129.1	466.2	67.62	601.9	87.30	1,239.0	179.72	1,599.5	232.02
1967	6,977	121.8	706.2	101.21	860.2	123.28	1,410.9	202.22	1,718.5	246.30
1968	7,070	114.8	818.1	115.71	939.2	132.84	1,519.2	214.88	1,744.0	246.68
1969	7,147	107.8	969.7	135.67	1,045.3	146.26	1,676.7	234.60	1,807.5	252.90
1970	7,194	100.0	1,151.0	160.00	1,151.0	160.00	1,933.8	268.80	1,933.8	268.80
1971	7,261	93.4	1,311.1	180.57	1,224.6	168.65	2,188.3	301.38	2,043.9	281.49
1972	7,330	88.3	1,430.1	195.10	1,262.8	172.27	2,406.7	328.33	2,125.1	289.92
1973	7,396	82.3	1,707.1	230.81	1,404.9	189.95	2,549.6	344.73	2,098.3	283.71
1974	7,414	74.2	1,837.1	247.79	1,363.1	183.86	2,725.9	367.67	2,022.6	272.81
1975	7,434	68.0	1,913.8	257.44	1,301.4	175.06	2,984.8	401.51	2,029.7	273.03
1976	7,336	63.7	2,193.0	298.94	1,396.9	190.41	3,309.0	451.06	2,107.8	287.32
1977	7,329	60.0	2,945.7	401.92	1,768.2	241.26	3,205.2	437.33	1,923.1	262.40
1978	7,327	55.0	3,154.9	430.58	1,735.2	236.82	3,278.0	447.38	1,802.9	246.06
1979	7,332	49.9	3,430.3	467.84	1,710.3	233.26	3,441.1	469.33	1,715.7	234.00
1980	7,364	46.1	3,866.4	524.04	1,782.6	242.08	3,743.5	508.35	1,726.0	234.38
1981	7,404	42.4	4,615.6	623.39	2,034.6	274.79	4,134.8	558.45	1,753.6	236.85
1982	7,438	39.7	5,118.8	688.20	2,033.3	273.36	4,495.4	604.38	1,785.6	240.07

[1] U.S. Department of Commerce, Bureau of the Census (P-25), July 1 estimate.

[2] U.S. Department of Commerce, Survey of Current Business, P. 16 April 1983. Implicit Price Deflators, State and Local Government Purchases of Goods and Services.

[3] Division of Taxation Annual Reports, 1960-1982.

TABLE 26

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1981

	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Alabama	$ 2,875.8	$ 2,148.4	$ 727.4	9.85%	43	7.36%	22	2.49%	44	$ 738.52	48	$ 551.72	40	$186.80	46
Alaska	2,569.0	2,316.9	252.2	50.02	1	45.11	1	4.91	13	6,390.55	1	5,763.43	1	627.36	3
Arizona	2,750.9	1,785.8	965.1	11.49	17	7.46	19	4.03	27	1,012.10	24	657.03	19	355.08	27
Arkansas	1,551.2	1,188.9	362.3	9.32	46	7.14	25	2.18	48	678.57	50	520.08	42	158.49	49
California	29,828.3	20,504.8	9,323.5	11.49	17	7.90	13	3.59	33	1,260.28	6	866.35	6	393.93	21
Colorado	2,960.2	1,445.8	1,514.4	10.20	36	4.98	48	5.22	9	1,024.29	23	500.28	45	524.01	7
Connecticut	3,722.9	2,071.9	1,651.1	10.20	36	5.67	43	4.52	17	1,197.84	8	666.63	18	531.24	6
Delaware	669.1	550.9	118.1	10.84	27	8.93	5	1.91	50	1,126.43	14	927.44	4	198.82	43
Florida	8,284.9	5,314.4	2,970.6	9.34	45	5.99	39	3.35	37	850.08	37	545.29	41	304.80	35
Georgia	4,666.0	3,019.8	1,646.1	10.55	31	6.83	28	3.72	31	854.11	36	552.77	39	301.32	36
Hawaii	1,344.2	1,088.3	255.8	13.75	5	11.13	3	2.62	43	1,392.95	4	1,127.77	2	265.08	40
Idaho	763.2	536.7	226.5	10.01	42	7.04	26	2.97	38	808.47	41	568.54	36	239.94	41
Illinois	13,306.0	7,322.6	5,983.4	11.05	23	6.08	36	4.97	11	1,164.44	11	640.82	23	523.62	8
Indiana	4,540.1	2,808.8	1,731.3	9.23	47	5.71	42	3.52	34	826.98	40	511.62	44	315.36	32
Iowa	3,028.4	1,835.8	1,192.6	11.08	22	6.72	31	4.36	18	1,039.26	20	629.99	25	409.27	20
Kansas	2,372.0	1,392.3	979.7	10.03	41	5.89	41	4.14	23	1,003.38	26	588.96	30	414.42	18
Kentucky	2,884.0	2,276.2	607.8	10.32	33	8.15	10	2.18	48	787.98	45	621.91	26	166.07	48
Louisiana	4,115.1	2,804.6	1,310.6	11.54	15	7.87	15	3.68	32	978.39	29	666.81	17	311.60	34
Maine	1,062.6	674.3	388.3	11.89	11	7.54	18	4.34	19	944.53	33	599.38	28	345.16	29
Maryland	4,967.9	2,956.1	2,011.8	11.24	19	6.69	32	4.55	16	1,178.06	9	701.00	13	477.07	13
Massachusetts	7,731.8	4,335.6	3,396.1	13.28	6	7.45	20	5.83	4	1,347.71	5	755.73	11	591.96	4
Michigan	10,682.1	6,177.0	4,505.1	11.57	14	6.69	32	4.88	14	1,153.33	12	666.92	16	486.41	12
Minnesota	4,767.4	3,373.7	1,393.6	12.00	10	8.49	6	3.51	35	1,169.63	10	826.70	7	341.90	30
Mississippi	1,792.6	1,396.7	395.9	10.78	28	8.40	7	2.38	46	711.07	49	554.03	38	157.04	50
Missouri	3,883.4	2,142.9	1,740.5	8.77	49	4.84	49	3.93	30	789.79	44	435.81	47	353.98	28

TABLE 26 Continued
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1981

State	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Montana	866.3	465.0	401.3	12.87	7	6.91	27	5.96	3	1,100.76	17	590.85	29	509.91	9
Nebraska	1,528.9	804.0	724.9	10.37	32	5.46	46	4.92	12	973.82	30	512.10	43	461.72	14
Nevada	882.3	515.3	367.0	10.26	35	5.99	39	4.27	21	1,102.87	16	644.12	21	458.75	15
New Hampshire	731.5	268.8	462.8	8.68	50	3.19	50	5.49	5	794.25	43	291.86	50	502.50	10
NEW JERSEY	9,050.8	5,029.4	4,021.4	11.21	21	6.23	35	4.98	10	1,228.89	7	682.88	15	546.01	5
New Mexico	1,432.7	1,179.3	253.5	14.02	4	11.54	2	2.48	45	1,099.54	18	905.07	5	194.55	44
New York	28,618.3	13,918.2	14,700.0	15.84	2	7.70	16	8.14	1	1,629.93	3	792.70	8	837.23	1
North Carolina	4,737.7	3,431.0	1,306.7	10.29	34	7.45	20	2.84	40	805.46	42	583.20	32	222.15	42
North Dakota	643.3	450.8	192.5	11.24	19	7.88	14	3.36	36	985.15	28	690.35	14	294.79	37
Ohio	9,424.8	5,240.8	4,184.0	9.20	48	5.12	47	4.09	24	872.83	35	485.35	46	387.48	23
Oklahoma	3,054.6	2,232.3	822.3	11.05	23	8.07	11	2.97	38	1,009.79	25	737.95	12	271.83	39
Oregon	2,913.0	1,608.4	1,304.6	11.85	13	6.54	34	5.31	7	1,106.34	15	610.86	27	495.48	11
Pennsylvania	12,257.2	7,597.0	4,660.2	10.92	25	6.77	29	4.15	22	1,033.14	22	640.34	24	392.80	22
Rhode Island	1,034.6	608.0	426.6	11.53	16	6.77	29	4.75	15	1,092.50	19	642.03	22	450.48	16
South Carolina	2,423.4	1,825.9	597.4	10.66	30	8.03	12	2.63	42	776.23	46	584.85	31	191.35	45
South Dakota	587.0	297.8	289.2	10.85	26	5.51	44	5.35	6	849.49	38	430.97	48	418.52	17
Tennessee	3,394.7	1,958.4	1,436.3	9.56	44	5.51	44	4.04	25	739.42	47	426.57	49	312.85	33
Texas	13,671.0	8,172.8	5,497.2	10.04	39	6.00	38	4.04	25	960.78	31	574.45	35	386.34	24
Utah	1,331.9	849.1	482.8	11.89	11	7.58	17	4.31	20	911.64	34	581.18	33	330.46	31
Vermont	505.0	294.2	210.8	12.58	8	7.33	23	5.25	8	988.26	27	575.73	34	412.42	19
Virginia	5,057.1	3,027.3	2,029.7	10.05	38	6.01	37	4.03	27	945.78	32	566.17	37	379.60	25
Washington	4,286.8	3,125.8	1,161.0	10.04	39	7.32	24	2.72	41	1,037.46	21	756.49	10	280.98	38
West Virginia	1,632.1	1,269.7	362.4	10.71	29	8.33	8	2.38	46	836.97	39	651.13	20	185.85	47
Wisconsin	5,399.0	3,629.5	1,769.6	12.24	9	8.23	9	4.01	29	1,147.26	13	771.25	9	376.03	26
Wyoming	800.0	469.1	331.0	15.53	3	9.11	4	6.42	2	1,702.13	2	998.09	3	704.26	2
UNITED STATES TOTAL	$243,383.1	$149,738.1	$93,645.0	11.29%	—	6.95%	—	4.34%	—	$1,077.35	—	$662.82	—	$414.52	—

1. State and Local tax totals differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

NOTE: Same rank applies in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1980-1981, Table 5 & 27.

TABLE 29
CORPORATION TAX RETURNS BY NET INCOME TAX LIABILITY
(Dollar amounts in thousands)
1981

Net Income Tax Liability		Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty Interest	Payment
Under	$ 100	96,786	$ 32,403	$ 119	$ 16,973	$ 44,416	$ 777	$ 11,979
$ 100 Under	200	7,916	826	1,158	1,108	1,857	60	1,267
200 Under	300	5,503	577	1,356	1,092	1,558	62	1,617
300 Under	400	4,308	599	1,497	1,143	1,521	59	1,938
400 Under	500	3,493	465	1,565	1,131	1,449	62	1,764
500 Under	1,000	10,653	1,839	7,697	5,297	6,111	272	8,845
1,000 Under	2,000	10,182	2,767	14,631	9,674	9,905	429	17,088
2,000 Under	3,000	5,458	2,037	13,404	8,378	8,179	325	15,563
3,000 Under	4,000	3,234	1,834	11,195	6,977	7,028	208	12,788
4,000 Under	5,000	2,415	1,554	10,802	6,553	6,002	211	12,666
5,000 Under	10,000	5,405	5,077	37,827	22,619	22,161	620	43,045
10,000 Under	25,000	3,597	7,443	55,479	32,639	32,069	715	62,960
25,000 Under	50,000	1,464	6,798	51,276	33,376	31,456	396	57,801
50,000 Under	75,000	567	3,770	34,526	19,001	19,211	244	37,186
75,000 Under	100,000	297	3,310	25,644	14,445	15,261	129	28,683
$100,000 and Up		857	30,413	320,667	160,787	183,200	1,250	336,467
Totals		162,135	$101,713	$588,842	$341,034	$391,385	$5,817	$651,657

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

TABLE 30
CORPORATION TAX RETURNS BY NET WORTH TAX LIABILITY
(Dollar Amounts in Thousands)
1981

Net Worth Tax Liability		Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under	$ 100	106,084	$ 4,038	$ 23,330	$ 14,728	$ 14,992	$ 999	$ 29,830
$ 100 Under	200	19,696	2,799	18,383	11,577	10,892	498	21,733
200 Under	300	7,919	1,926	12,809	8,005	8,234	292	14,422
300 Under	400	5,379	1,860	12,057	7,412	7,871	238	13,446
400 Under	500	3,591	1,604	10,403	6,360	6,516	177	11,753
500 Under	1,000	8,414	5,896	39,030	23,776	24,175	577	44,353
1,000 Under	2,000	4,978	6,972	46,554	27,863	29,304	594	52,603
2,000 Under	3,000	1,829	4,465	31,263	18,426	19,189	330	35,066
3,000 Under	4,000	967	3,350	23,334	12,816	14,769	103	24,911
4,000 Under	5,000	608	2,714	19,312	11,046	12,032	169	20,654
5,000 Under	10,000	1,268	8,844	61,132	33,823	38,062	569	65,365
10,000 Under	25,000	844	12,947	78,774	43,983	50,661	463	84,914
25,000 Under	50,000	287	10,023	49,627	27,362	32,948	172	53,027
50,000 Under	75,000	86	5,232	18,172	11,526	12,938	126	22,229
75,000 Under	100,000	56	4,845	23,418	11,342	15,146	63	27,020
$100,000 and Up		129	24,199	121,243	70,988	93,655	447	130,332
Totals		162,135	$101,713	$588,842	$341,034	$391,385	$5,817	$651,657

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TABLE 31
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5 % penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess*[3]	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5 % penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b*[1]	2 years 54:49-14*[2]
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:40A-7	3 years to assess*[3]	2 years 54:49-14*[2]
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:10A-19—1.5% per month on underpayment if paid within extended period of time; if payment is less than 90%, 1.5% per month plus 5% penalty per month. (4) Deficiency assessment—N.J.S.A. 54:49-6, 11*[2]	(1) 5 years for assessment of additional tax 54:10A-19.1*[1] (2) 10 years where corporation franchise return duly filed 54:10A-31	2 years 54:49-14*[2] if no assessment has been made*[5]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1. 3 years (up to 2 years additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—crime of fourth degree[*7] 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree[*7] 54:47-4	(1) Within 30 days after finding by the Division to the Director—54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b)
2. 5 years[*3]	(1) Failure to file, false or fraudulent filing—crime of fourth degree[*7] 54:52-1 (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2	Within 90 days to Tax Court—Rule 8:4-1(b)
3. 3 years 54:40A-23	(1) Forgery or counterfeiting stamps—crime of the third degree[*6] 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree[*6] 54:40A-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of fourth degree[*7]—less than 2,000 packs—disorderly person[*8] 54:40A-29 (4) Preventing or hindering investigation—$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—crime of the fourth degree[*7] 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person[*8] 54:40A-32 (7) Failure to file report or filing false report—crime of the fourth degree[*7] 54:40A-33 (8) False swearing to evade tax—crime of the fourth degree[*7] 54:40A-34 (9) Violation of Act when no penalty provided—$250 54:40A-36	Within 90 days to Tax Court—Rule 8:4-1(b)[*2]
4. 5 years[*3]	(1) Failure to file or filing false report—crime of the fourth degree[*7] 54:52-1[*2] (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2[*2]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time--N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10E-18	5 years to assess 54:10E-19	2 years 54:49-14*[2]
6. EMERGENCY TRANSPORTATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:8A-53	(1) 3-1/2 years after return is filed except where return omits more than 25% of income, then 6-1/2 years, except when a return is willfully false or fraudulent and where no return has been filed, etc. 54:8A-55	(1) 2 years 54:49-14*[2] (2) 5 years where deduction disallowed for one year and allowed other years 54:8A-55
7. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54A:9-5(a)—9% per annum, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
8. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena—$200 penalty 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10

*Penalties and interest were substantially increased by c. 177, P.L. 1975

TABLE 28
CORPORATION TAX RETURNS
BY TOTAL TAX LIABILITY
(Dollar Amounts in Thousands)
1981

Total Tax Liability		Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under	$ 100	74,663	$ 2,540	$ -0-	$ 1,492	$ 6,091	$ 191	$ 1,073
$ 100 Under	200	15,267	1,389	549	1,285	3,055	83	713
200 Under	300	8,496	977	1,108	1,205	2,434	79	1,079
300 Under	400	6,157	887	1,250	1,207	2,195	74	1,272
400 Under	500	4,725	779	1,336	1,192	2,002	70	1,548
500 Under	1,000	13,642	2,935	6,839	5,458	7,879	317	7,543
1,000 Under	2,000	12,106	3,971	13,344	9,541	11,681	472	15,563
2,000 Under	3,000	6,277	2,853	12,535	8,497	9,288	352	14,872
3,000 Under	3,000	3,769	2,428	10,643	7,011	8,219	233	11,892
4,000 Under	5,000	2,725	2,120	10,074	6,486	6,742	216	11,936
5,000 Under	10,000	6,330	7,228	37,103	23,438	24,183	685	43,417
10,000 Under	25,000	4,283	10,964	55,009	34,336	36,972	805	63,091
25,000 Under	50,000	1,682	9,568	49,608	30,247	33,547	454	55,885
50,000 Under	75,000	651	5,863	33,659	19,729	21,302	267	38,307
75,000 Under	100,000	349	4,159	25,792	14,756	16,076	165	28,277
$100,000 and Up		1,013	43,051	329,994	175,153	199,719	1,354	355,190
Totals		162,135	$101,713	$588,842	$341,034	$391,385	$5,817	$651,657

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years*[3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree*[7] 54:52-1*[2] (2) False swearing to evade tax—crime of the fourth degree*[7] 54:52-2*[2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree*[7] 54:52-4*[2]	Within 90 days to Tax Court—Rule 8:4-1(b)
6. 7 years*[3]	Failure to file or filing false or fraudulent report—crime of the fourth degree*[7] 54:8A-54	30 days to appeal assessment to the Director 54:8A-55*[3] 90 days to Tax Court—Rule 8:4-1(b)
7. 2 years*[3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree*[7] 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree*[7] 54A:9-15	(1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
8. 20 years*[3]	Willful and knowing misrepresentation to appraiser—crime of the fourth degree*[7] 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
9. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:39-64(b)	3 years to assess*[3]	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67
10. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report $100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month*[3]	2 years*[3]	2 years*[3]
11. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:32B-26	3 years*[1] 54:32B-27	2 years after payment of tax by customer 54:32B-20
12. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10D-5	5 years to assess 54:10D-16*[1]	2 years 54:49-14*[2] 54:49-16*[2]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34 Distributors and gasoline jobbers records 1 year 54:39-25	(1) Failure to pay tax—crime of the fourth degree 54:39-55[*9] (2) Making any false statements—crime of the fourth degree 54:39-55[*9] (3) Concealing any material fact—crime of the fourth degree 54:39-55[*9] (4) Obtaining fuel falsely—crime of the fourth degree[*7] 54:39-56	(1) Within 90 days to Tax Court--Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-49
10. 2 years[*3]	False swearing, perjury—crime of the fourth degree[*7] 54:52-2[*7] 54:30A-19 and 54:30A-55	Within 90 days to Tax Court—Rule 8:4-1(b)
11. 3 years 54:32B-16	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*8] 54:32B-26	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court-Rule 8:4-1(b)
12. 5 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54:52-1[*2] (2) False swearing to evade tax—crime of fourth degree[*7] 54:52-2[*2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*2]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
13. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum	NONE	2 years 54:49-14*[2] and 54:49-16*[2]
14. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum	Not a taxing law	2 years 54:49-14 and 54:49-16
15. WAGE REPORTING ACT	Failure by employer to file report—N.J.S.A. 54:1-62—first failure up to $1 per employee, second failure up to $5 per employee, third and subsequent failures up to $25 per employee.	Not a taxing law	Not a taxing law
16. ALCOHOLIC BEVERAGE WHOLESALE SALES	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:32C-12, 13	3 years to assess*[3]	2 years N.J.S.A. 54:49-14*[2] and N.J.S.A. 54:49-16*[2]
17. SOLID WASTE RECYCLING	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
18. LANDFILL CLOSURE AND CONTINGENCY	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
13. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree[*7]—58:10-23.11h(f) (2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-2[*2] (3) Giving false information—up to $25,000—58:10.23.11u	(1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d) (2) Subject to rules of Tax Court and/or Superior Court
14. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7]—54:52-1[*2] (2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-2[*2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*2]	(1) Within 30 days to the Director 54:49-18[*2] (2) Subject to rules of Tax Court
15. 3 years[*3]	Follow criminal penalties under #14 (State Tax Uniform Procedure Law)	Follow appeals under #14 (State Tax Uniform Procedure Law)
16. 3 years, N.J.S.A. 54:32C-7	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*8] N.J.S.A. 54:32C-13	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b)
17. 2 years for the Director 54:50-10	(1) Failure to file report or filing fradulently—crime of the fourth degree—13:1 E-95e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-95c (2) Subject to rules of Tax Court and/or Superior Court
18. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4 (4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-109b	(1) Within 30 days of the Director 54:49-18 and 13:1E-104c (2) Subject to rules of Tax Court and/or Superior Court

*1 Except for willfully false or fraudulent return, or no return

*2 State Tax Uniform Procedure Law governs

*3 Administrative Decision

*4 From second month after tax due

*5 Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div., 1979)

*6 Crime of the third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed $7,500.00.

*7. Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $7,500.00.

*8. Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed $1,000.00.

*9. See P.L. 1979, c. 367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $5,000.00.

TABLE 32
CALENDAR OF TAX EVENTS
DUE DATES

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage Tax	Bimonthly By the 15th.				Licenses
2 Financial Business Tax				By April 15th.	
3 Business Personal Property Tax			Sept. 15th. Feb. 15th.		
4 Cigarette Tax	Taxes are prepaid by distributors before distribution				Licenses
5 Corporation Business Tax	Due 15th day of 4th month after close of accounting period.				
6 Corporation Income Tax	Due 15th day of 4th month after close of accounting period.				
7 Emergency Transportation Tax		April 30-July 31 Oct. 31-Jan. 31		By April 15th.[1]	
8 Gross Income Tax				By April 15th.[1]	
9 Insurance Premiums Tax				By March 1st.	
10 Local Property Tax		Feb., May, Aug. & Nov. 1			
11 Motor Fuels Tax	Next to last business day				Inventories
12 Sales and Use Tax	Remittance when $100 or more	Jan., April, July & Oct. 20			
13 Savings Institution Tax	· Due 3½ months after close of the companies accounting period				
14 Spill Compensation Tax	Monthly by the 20th				
15 Railroad Property (class II) Tax				Dec. 1st.	
16 Railroad Franchise Tax				June 15th	
17 Public Utility Franchise Tax (for municipal use)				*May, Sept. & Dec.	
18 Public Utility Gross Receipts Tax (for municipal use)				*May, Sept., & Dec.	
19 Public Utility Excise Tax (for state use)				May 1st.	
20 Local Assistance Fund			July 5 Oct. 1		
21 Alcohol Beverage Wholesales	Monthly by the 20th				
22 Sanitary Landfill	Monthly by the 20th				
23 State Recycling	Monthly by the 20th				

[1] Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

*Billed annually, payable by the State in three installments.

**By June 1 for Banking Corporations.

***By July 15 for Banking Corporations.

CALENDAR OF TAX EVENTS
DUE DATES (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2		Dec. 31st.		By Nov. 10th.	By Dec. 15th.	Jan. 1st. after tax is due
3			Within Three Months	**	***	
4						
5			Within Three Months	**	***	Jan. 1st. after tax is due
6			Within Three Months			
7	By the last day of February					
8	By the last day of February					
9	By March 1st.					
10		Oct. 1st.	By Aug. 15th.			
11			Within One Year			
12						
13			Within Three Months			Jan. 1st. after tax is due
14						
15	March 1st.	Dec. 15th.	3rd. Monday in May		By Dec. 15	
16	April 1st.	June 1st.	1st Tuesday in September			
17	Sept. 1 & Feb. 1	May 1st.	Within 90 days	On or Before May 1	Before January 1st.	
18	Sept. 1 & Feb. 1	June 2nd.		On or Before May 1		
19		April 1st		On or Before April 1		
20						
21						
22						
23						

TABLE 33
SUMMARY HISTORY OF TAXES

Tax & Citation	Date Of doption	First Tax Rate	First Rate Change
1 ALCOHOLIC BEVERAGE N.J.S.A. 54:41-1	1933	3¢ per gallon tax on beer	1933--3-1/3¢ per gallon of beer $1.00 per gallon for liquor
2 BUSINESS PERSONAL PROPERTY N.J.S.A. 54:11A-1	1966	1.3% on 50% of original cost of tangible property used in business	
3 CIGARETTE N.J.S.A. 54:40A-1	1948	3¢ per pack (20 cigarettes) (1.5¢ per 10 cigarettes)	1956—3¢ to 5¢ per pack of 20 cigarettes
4 CORPORATION BUSINESS N.J.S.A. 54:10A-1	1884	1/10 of 1% upon turnpike company's par value or number of shares of capital stock: 2% upon gross receipts of car companies	1958—1¾ on allocable net income 1946—8/10 mill per $1 on allocable net worth
5 C.B.T.—BANKING CORP. N.J.S.A. 54:10A-1 et. seq.	1975	2 mills per $ on allocated net worth & 7½% on all allocated net income.	1980—2 mills per $ on allocated net worth & 9% on all allocated net income
6 C.B.T.—FINANCIAL CORP. N.J.S.A. 54:10A-1 et. seq.	1975	2 mills per $ on allocated net worth & 7½% on all allocated net income.	1980—2 mills per $ on allocated net worth & 9% on all allocated net income
7 CORPORATION INCOME N.J.S.A. 54:10E-1	1973	7¼% of allocated net income to corporations not subject to the Corporation Business Tax but deriving income in New Jersey	
8 EMERGENCY TRANSPORTATION N.J.S.A. 54:8A-1	1961	2% to 10% net income earned in New York State and 1% to 5% on net capital gains	1972—increase in tax rate from 14% to 15% on taxable income exceeding $25,000 and a 2½% surcharge
9 FINANCIAL BUSINESS N.J.S.A. 54:10A-1	1946	¾ of 1% on net worth less specified deductions	1970—increased rate from ¾ of 1% to 1½%
10 GROSS INCOME	1976	Graduated from 2-2½% on taxable income	1982—increase in rate to 2-3½% on taxable income
11 INSURANCE PREMIUMS N.J.S.A. 54:16-1	1885	35/100 of 1% on [illegible] premiums	1945—2%
12 MOTOR FUELS N.J.S.A. 54:39-1	1927	2¢ per gallon on fuels on public highways	December 1, 1930-increased from 2¢ to 3¢ per gallon
13 PUBLIC UTILITY N.J.S.A. 54:30A-16	1884	2% on gross receipts off telephone & telegraph companies; 0.5% on gross receipts; 5% on dividends; 8% on gross receipts of oil and pipeline companies	1917—rates increased from 2% to 5% with a gradual increase of 1% per year
14 RAILROAD N.J.S.A. 54:29A-1	1830	0.5% of either capital stock or cost of the road, equipment and appurtenances	1884—0.5% of total valuations for State use; 1% for local use
15 SALES AND USE N.J.S.A. 54:32B-1	1966	3% or 3¢ on a dollar of retail sales	1970—increased rate to 5%
16 SAVINGS INSTITUTION N.J.S.A. 54:10D-1	1973	5% on net income of savings banks and savings and loan and building and loan associations	1979—reduced rate from 5% to 3% of net income
17 SPILL COMPENSATION	1977	$.01 per barrel or non-liquid equivalent	1980—increased rate from $.01 to $.04 per barrel
18 TRANSFER INHERITANCE N.J.S.A. 54:33-1	1892	5% tax on property transferred from decedent to beneficiary	1914—reduced rate of 5% to 2% for immediate family on excess of $5,000 but not more than $50,000
19 SOLID WASTE RECYCLING N.J.S.A. 13:1E-92	1982	$0.12 per cubic yard	
20 LANDFILL CLOSURE AND CONTINGENCY N.J.S.A. 13:1E-100	1982	$0.15 per cubic yard	

SUMMARY HISTORY OF TAXES (Continued)

Most Recent Rate Change	No. Of Rate Changes Since Adoption	Revenue Disposition	
		State	Local
1 1972—liquor increased to $2.80 per gallon. Wine, vermouth and sparkling wine—$.30	6	100%	
2	0	100%	
3 1983—increase rate from 24¢ to 25¢ per pack of 20 cigarettes	9	100%	
4 1980—net income tax increase from 7-1/2 to 9% 1954—net worth tax increase to 2 mills per $1	12	100%	
5	1	50%	County 25% Municipality 25%
6	1	50%	County 25% Municipality 25%
7	0	100%	
8 1978—tax rate decrease from 15% to 14% on taxable income exceeding $23,000	5	100%	
9 1975—Incorporated financial business subject to corporation tax	1	50%	County 25% Municipality 25%
10 1982—increase in rate to 2-3½% on taxable income	1		100%
11	1	100%	
12 1972—rate increased from 7¢ to 8¢ per gallon	8	100%	
13 1960—7½% on gross receipts and 1971—adopted a 50% prepayment provision	7	100%	
14 1948—franchise tax at 100% on operating income Based on track miles	12		100%
15 1982—rate increased to 6%	2	100%	
16	1	100%	
17 1982—rate reverts back to $.01 per barrel	2	100%	
18 1962—rate increased from 5% to a maximum of of 16%	3	95%	5%
19	0	100%	
20	0	100%	

CORPORATION BUSINESS TAX

Returns and Tax payments are due on the 15th day of the fourth month following the close of a corporation's fiscal or calendar accounting period.

January 1.	The tax shall constitute a lien on all of the taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payable. (N.J.S.A. 54:10A—16.)
First Monday in January. (On or before.)	Director shall report to the Secretary of State the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided. (N.J.S.A. 54:11—2.)
December 1. (On or before.)	In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N.J.S.A. 54:10A—21.)
Within 90 days	Appeal to Tax Court must be made by taxpayers subject to tax under N.J.S.A. 54:10A-1, etc., within 90 days after any decision, order, finding, assessment or action of the Director. (N.J.S.A. 54:10A-19.2(a).)
After three months' delinquency	After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N.J.S.A. 54:10A—20.)

INSURANCE TAXES

March 1. (On or before.)	Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)
March 1. (On or before.)	Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18—2.)
March 1. (On or before.)	Annual tax shall be paid by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)

March 1. (On or before.)	Annual tax shall be paid by agents and brokers of foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—2.)
March 1. (On or before.)	Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18—8.)
March 1. (On or before.)	Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A—19.)
March 15. (On or before.)	Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A—6.)
April 1. (On or before.)	In order to be entitled to receive any part of the moneys distributable under Section 54:17—4, local firemen's relief associations are required to file a statement with the Commissioner of Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation (N.J.S.A. 54:18A—19.)
April 15. (On or before.)	Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A—7.)
May 1. (On or before.)	Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A—19.)
June 1. (On or before.)	Insurance preminum tax payment is due. (N.J.S.A. 54:18A—1.)
November 15. (On or before.)	Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6—59.)

December 31. (On or before.)	The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation. (N.J.S.A. 39:6—59.)

LOCAL PROPERTY TAX CALENDAR

CODE: A-Assessor; C-Collector; FO-Finance Officer; C.B.T.-County Board of Taxation

JANUARY

DATES	CODE	
Jan. 1	A & C	Appeals from Added Assessments shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.11)
Jan. 1	A & C	Appeals from Assessors Omitted Assessments for current year shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.39)
Jan. 1	C	Real property taxes become a lien. Accrue to Tax Title Lien Ledger. (N.J.S.A. 54:5-6)
Jan. 1	C	Forward to recipients of prior year $160 Property Tax Deductions post-tax year statement form. (N.J.S.A. 54:4-8 et seq.)
Jan. 1	FO	Transfers of prior year's appropriation permitted during first three months of this year. (N.J.S.A. 40A:4-59)
Jan. 1	FO	Governing body to designate depository(ies). Resolution for facsimile signatures. (N.J.S.A. 40A:5-14)
Jan. 1	FO	Ascertain bond of municipal collector, custodian of school moneys and tax searcher. (N.J.S.A. 54:4-12.4; 18A:17-32; 40A:5-34 et seq.)
Jan. 1	FO	Ascertain passage of resolution designating tax search officer.
Jan. 1	FO	N.J. Health Benefit Fund Administrative expense payable.
Jan. 7 (About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Jan.10 (Before)	A	Assessor to be notified of material depreciation of structure occurring after Oct. 1 and before Jan. 1 (N.J.S.A. 54:4-35.1)
Jan. 10	A	File with County Board of Taxation copy of "Initial Statement" and "Further Statement." (N.J.S.A. 54:4-4.4)
Jan. 10	A	Assessment Lists and Duplicates filed with County Board of Taxation. (N.J.S.A. 54:4-35)
Jan. 10	A	Form SR-3A (two copies) to be filed at County Board of Taxation. (N.J.S.A. 54:4-26)
Jan. 10 (On or Before)	A	File with County Board of Taxation a statement of the estimated total amount of approved tax deductions allowable against taxes, i.e., Veteran & $160 Property Tax Deduction. (N.J.S.A. 54:4-36.1)
Jan. 10 (By)		Assessors to forward duplicate copies of Farmland Applications to L.P. & P.U.B.

Jan. 10 (After)	C	County Board of Taxation may permit tax collector to have custody of tax duplicate.
Jan. 15	FO	Report of Qualified Housing Projects to County Board of Taxation. (N.J.S.A. 55:14J-1)
Jan. 25	A, CBT	C.B.T. shall mail copy of equalization table to assessor and post copy at the court house. (N.J.S.A. 54:3-17)
Jan. 31 (Before)	FO	Chief Financial Officer ascertains temporary appropriations budget. (N.J.S.A. 40A:4-19)
Jan. 31 (By)	FO	Annual Debt Statement due by Chief Financial Officer.
Jan. 31 (By)	FO	Municipal Aid certificate of expenditure, re: State Aid filed with N.J. Department of Transportation.

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. on Added and Omitted Assessment appeals must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

FEBRUARY

DATES	CODE	
Feb. 1 (On or Before)	A & C	On or before February 1, all recipients of a $160 Property Tax Deduction for the pre tax year must file a statement with the municipal tax collector showing their income for the pre tax year and their anticipated income for the present year (N.J.S.A. 54:4-8.44a As amended)
Feb. 1	CBT	The C.B.T. meets on Feb. 1 of the tax year to hold hearings on the County Equalization Table. Hearings must be concluded before March 10. (N.J.S.A. 54:318)
Feb. 1	C	First installment of taxes due. (N.J.S.A. 54:4-66)
Feb. 10	A & C	Notice of Disallowance of (1980) $160 Property Tax Deduction to be sent when Post-Tax Year Statement either is not filed or reveals income in excess of $5,000.
Feb. 10 (On or Before)	FO	Annual Financial Statement to be filed by Chief Financial Officer. If failure to file within 5 days, subject to penalty of $5.00 per day.
Feb. 10 (By)	FO	Introduction and approval of the Municipality's Annual Budget. (N.J.S.A. 54:4-74)
Feb. 15	FO	First Installment of County Taxes due. (N.J.S.A. 54:4-63.10)
Feb. 15	C & FO	County taxes on added and omitted assessments payable by municipality. (N.J.S.A. 54:4-63.22)

MARCH

DATES	CODE	
March 1	C	File tax collector's Annual Statement of Receipts. (N.J.S.A. 54:4-91)

March 1 (On or Before)	C	Disallowed $160 Property Tax Deduction recipients required to repay deduction previously granted. (N.J.S.A. 54:4-8.44a)
March 1	C	Disallowed $160 Property Tax Deduction claims, if unpaid, become real property lien. (N.J.S.A. 54:4-8.44a)
March 1	C	Annual Post-Tax Year Statement to be filed with municipal tax collector where $160 Property Tax Deduction recipient was physically incapacitated and unable to file on or before February 1. (N.J.S.A. 54:4-8.44a As amended)
March 1 (On or Before)	FO	File schedule of work, Form SA-17; Bureau of Local State Aid Programs. C. 73, P.L. 1972. (N.J.S.A. 27:15-1)
March 1	FO	First installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
March 1 (On or Before)		File application for State Library Aid by Chief Financial Officer. (N.J.S.A. 18A:74-1 et seq.)
March 10	CBT	C.B.T. must complete hearings on equalization of assessments among taxing districts. (N.J.S.A. 54:3-18)
March 10	CBT	Following confirmation of the county equalization table, copies must be sent by the County Boards of Taxation to each taxing district in the county, to the Director of the Division of Taxation and the Tax Court. (N.J.S.A. 54:3-19)
March 20 (By)	FO	Public hearing: adoption of Annual Municipal Budget. (N.J.S.A. 40A:4-10)
March 31 (On or Before)	C	Collector to identify delinquent taxpayers, re: Homestead Tax Rebate. (N.J.S.A. 54:4-3.80)

NOTE: Complaints from a county equalization table must be filed with the Tax Court within 45 days of promulgation. (N.J.S.A. 54:2-37).

APRIL

DATES	CODE	
Apr. 1 (By)	A, FO, CBT	Municipal and county budgets to be certified to County Board of Taxation. (N.J.S.A. 54:4-41; 42)
Apr. 1 (On or Before)	A, C, CBT	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)
Apr. 7 (On or Before)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Apr. 10 (On or Before)	CBT	County Boards of Taxation to mail copy of resolution establishing percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)

Apr. 15	CBT	Form SR-3A to be filed by County Board of Taxation with Local Property and Public Utility Branch.
Apr. 18	FO	School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45)
Apr. 30 (By)	FO	Receipt by municipality of State Road Aid payment.

MAY

DATES	CODE	
May 1	C	Second installment of taxes due. (N.J.S.A. 54:4-66)
May 1 (On or Before)	C	File tax collector's statement of uncollectible taxes to governing body. (N.J.S.A. 54:4-91.1)
May 1	FO	Second installment Business Personal Property taxes due to Municipality. (N.J.S.A. 54:11D-6)
May 1	FO	In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
May 3 (On or Before)	CBT	Table of Aggregates to be completed by County Board of Taxation. (N.J.S.A. 54:4-52)
May 3 (On or Before)	CBT	County Boards of Taxation to certify general tax rates. (N.J.S.A. 54:4-52)
May 13 (On or Before)	C, CBT	Completed tax duplicate to be delivered to tax collector by County Board of Taxation. Proceed with billing. (N.J.S.A. 54:4-55)
May 15	FO	Second installment of County taxes due. (N.J.S.A. 54:4-74)

JUNE

DATES	CODE	
June 1 (On or Before)	A & C	Assessor or Collector must notify all claimants of $160 Property Tax Deductions which have been disallowed for the tax year that the deduction has not been granted. (N.J.S.A. 54:4-8.40 et seq.)
June 1 (By)	FO	All municipal audits must be completed and filed within 5 months after the close of the calendar year. (N.J.S.A. 40A:5-4)
June 1	FO	Franchise and Gross Receipts Taxes due municipality; first payment (25%). (N.J.S.A. 54:30A-62)
June 5 (On or Before)	C	Certification of $160 Property Tax Deductions (Form PD-65.10) and Certification of Veterans Deductions (Form VE-WVE-1) must be completed and forwarded by tax collector to C.B.T.
2nd Mon. in June	A	Local assessors, if required by Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16)

June 14 (On or Before)	C	Final tax bills to be mailed. When billed annually, include preliminary taxes of following year. (N.J.S.A. 54:4-64)
June 14 (On or Before)	C	Certification of completed mailing of final tax bills to C.B.T.
June 15 (On or Before)	CBT	Annually, C.B.T. certify to Director, Division of Taxation, a summary as to number and dollar amount of total $160 Property Tax Deductions and Veterans Deductions allowed by each district. (N.J.S.A. 54:4-8.52)
June 20 (On or Before)	FO	Bank Corporation Business Tax to municipality. C. 170, P.L. 1975. (N.J.S.A. 54:10A-33)
June 30 (On or Before)	C	Option of governing body to cancel uncollectible taxes and release tax collector within 60 days of filing by the tax collector. (N.J.S.A. 54:4-91.2)
June 30	FO	School levy payments to be verified at end of school fiscal period between paying muncipality and recipient school district treasurers. Payment verifications to be made by municipal treasurer or other authorized paying officer.
June 30 (By)	FO	Certification of debits and credits by Commissioner of Education, re: veterans' liability and administrative expenses. (C. 85, P.L. 1954; C. 37, P.L. 1955; C. 55, P.L. 1966)

JULY

DATES	CODE	
July 1 (On or Before)	A	On or before July 1, the assessors shall mail to each taxpayer whose land has been assessed for the tax year under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the act for the tax year 1982 together with a notice that the completed form is required to be filed with the assessor on or before August 1. (N.J.S.A. 54:4-23.15a)
July 1 (On or Before)	C	Notification to owners of property tax reduction under Tenants' Property Tax Rebate Program. (N.J.S.A. 54:4-6.3 et seq.)
July 1 (after)	C	Commence sale of property for prior year's delinquent taxes or other municipal liens. (Adhere to latest directive on homestead rebates.) (N.J.S.A. 54:5-19)
July 1	FO	Municipality's semi-annual payment: Consolidated Police and Firemen's Pension Fund. Interest payable at 6% per annum if payment is not made by July 31.
July 1	FO	Municipality's annual payment: Public Employees' Retirement System.

July 5	FO	Municipal Purposes Tax Assistance Fund payment, first payment (50%). (N.J.S.A. 54:1-46 et seq.)
July 7 (On or About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
July 15 (On or Before)	A & C	Homestead Tax Rebate checks to be mailed to all qualified property owners. (N.J.S.A. 54:4-3.92d)

AUGUST

DATES	CODE	
Aug. 1 (On or Before)	A	All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act must file an application with the tax assessor. (N.J.S.A. 54:4-23.6 as amended 54:4-23.13, 54:4-23.13a)
Aug. 1	C	Third installment of taxes due. (N.J.S.A. 54:4-66)
Aug. 1 (On or Before)	C, FO	Annual Custodian of School Moneys report. (N.J.S.A. 18A:17-36)
Aug. 1	FO	Third installment Business Personal Property taxes to municipality. (N.J.S.A 54:11D-6)
Aug. 3	A	All SR-1A forms showing information on sales transactions to be used in compiling the 1980 Table of Equalized Valuations for State School Aid must be received by the Local Property & Public Utility Branch on or before August 3.
Aug. 15 (On or Before)	A & C & CBT	Taxpayers and taxing district may appeal assessed valuations to the County Board of Taxation. (Where assessed valuation of property subject to appeal exceeds $750,000.00, appeal may be made directly to Tax Court.) (N.J.S.A. 54:3-21)
Aug. 15	FO	Third installment of County taxes due. (N.J.S.A. 54:4-74)

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

SEPTEMBER

DATES	CODE	
Sept. 1 (On or Before)	A	Tangible Business Personal Property returns of telephone, telegraph, and messenger systems companies filed: On or before September 1, with respect to the post tax year and thereafter, owners of tangible personal property used in business of telephone, telegraph, and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (N.J.S.A. 54:4-2.48)
Sept. 1 (By)	FO	All school audits shall be completed and filed not later than three months after the end of the school fiscal year.

Sept. 1	FO	Franchise and Gross Receipts Taxes due municipality, second payment (40%). (N.J.S.A. 54:30A-62)
Sept. 15 (On or Before)	A	Statement of the taxable value of State owned real property filed with the Director of the Division of Taxation. (N.J.S.A. 54:4-2.2c)
Sept. 30 (After)	FO	Receipt of payment for Non-Public Elementary and Secondary Education Auxiliary Services.

OCTOBER

DATES	CODE	
Oct. 1	A	All real property which is located in the taxing district is valued for tax purposes as of October 1 of the pretax year. (N.J.S.A 54:4-23, 54:4-35)
Oct. 1	A & C	All required conditions for a veteran's $50 tax deduction must exist as of October 1 of the pretax year. (N.J.S.A. 54:4-8.15 et seq.)
Oct. 1	A & C	Required conditions for $160 property tax deduction must exist as of Oct. 1 of pretax year. (65 yrs. of age for senior citizen; 55 yrs. for surviving spouse, or occurrence of disability, by Dec. 31 of the pretax year.) (N.J.S.A. 54:4-8.44 et seq.)
Oct. 1 (On or Before)	A	Initial application (Form F.S. #1) for a blast or radiation fallout shelter tax exemption must be filed with assessor. (N.J.S.A. 54:4-3.50)
Oct. 1 (On or Before)	A	The State Farmland Advisory Committee publishes recommended agricultural land values for use with the Farmland Assessment Act. (N.J.S.A. 54:4-23.20)
Oct. 1 (On or Before)	A	The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid. (N.J.S.A. 54:1-35.1 et seq.)
Oct. 1	A & C	Added Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.5)
Oct. 1	A & C	Omitted Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.17)
Oct. 1 (On or Before)	A	Initial application for water supply and sewerage disposal facilities exemption must be filed with assessor. (N.J.S.A. 54:4-3.61)
Oct. 1	A	Exempt real property sold to non-exempt owner or any real property improved after Oct. 1 and before Jan. 1 may be valued and assessed as of first day of month following completion or sale of said property. (N.J.S.A. 54:4-63.3, 54:4-63.28)
Oct. 1	A	In areas declared blighted, assessors must deduct amount of certain improvement exemptions granted during tax year. (N.J.S.A. 54:4-3.72, 54:4-3.96)

Taxing districts may appeal to the Tax Court to review Table Equalized Valuations within 45 days following promulgation of Table.

Oct. 1	A	All required conditions for a Homestead Tax Rebate must exist as of Oct. 1 of pretax year; all required conditions for $50 additional rebate must exist as of Dec. 31 of pretax year. (N.J.S.A. 54:4-3.80 et seq.)
Oct. 1	FO	Municipal Purposes Tax Assistance Fund payment, second and final payment (50%). (N.J.S.A. 54:1-46 et seq.)
Oct. 7 (On or About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Oct. 10 (On or About)	C	Added and omitted assessment tax duplicate to be delivered by C.B.T. to collectors. Proceed with billing. (N.J.S.A. 54:4-63.5, 54:4-63.17)
Oct. 25 (Before)	C	Added and omitted assessment bills to be mailed. (N.J.S.A. 54:4-63.7; 63.19)

NOVEMBER

DATES	CODE	
Nov. 1	A	Not later than Nov. 1 of the pretax year, all new applicants for property tax exemption must file an Initial Statement with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement by November 1 of every third year. (N.J.S.A. 54:4-4.4)
Nov. 1	A	Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed. (N.J.S.A. 54:4-23.1 et seq. As amended)
Nov. 1	C	Fourth installment of taxes due. (N.J.S.A. 54:4-66)
Nov. 1	C	Omitted assessment taxes payable. (N.J.S.A. 54:4-63.20)
Nov. 1	C	Added assessment taxes payable. (N.J.S.A. 54:4-63.8)
Nov. 1	FO	Receipt of State payments for Veterans and $160 Property Tax Deductions. (N.J.S.A. 54A:10-1)
Nov. 1	FO	In lieu installment paid to municipalitites for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
Nov. 1 (After)	FO	Appropriation transfers during the last two months of fiscal year. (N.J.S.A. 40A:4-58)
Nov. 1	FO	Fourth and final installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
Nov. 15	A, C, CBT	Hearings must be completed and all appeals by taxpayers and taxing districts must be determined by the C.B.T. on or before Nov. 15 of the tax year. (N.J.S.A. 54:3-26)

Nov. 15 (On or Before)	A, C, CBT	The Director, Division of Taxation shall notify the County Boards of Taxation and the taxing district affected of any change, addition or revision to the statement of State owned property values filed by the assessor in September. (N.J.S.A. 54:4-2.2d)
Nov. 15	FO	Fourth installment of County taxes due. (N.J.S.A. 54:4-74)

DECEMBER

DATES	CODE	
Dec. 1 (On or Before)	A	Applicants for 1982 Homestead Tax Rebate must file form HR-1. (N.J.S.A. 54:4-3.80 et seq.)
Dec. 1 (On or before	A & C	Appeals from Added Assessments to be filed with C.B.T. (N.J.S.A. 54:4-63.11)
Dec. 1 (On or Before)	A & C	Appeals from assessors Omitted Assessments for current year to be filed with C.B.T. (N.J.S.A. 54:4-63.39)
Dec. 1 (By)	C	Tax bill for preliminary first half (following year) to be mailed by tax collectors where two billings annually. (N.J.S.A. 54:4-64)
Dec. 1	FO	Franchise and Gross Receipts Taxes due municipality, third and final payment (35%). (N.J.S.A. 54:30A-62)
Dec. 10 (On or Before)	FO	State aid pursuant to Railroad Tax Law payable to municipality. (N.J.S.A. 54:29A-24.4)
Dec. 31 (On or Before)	FO	Delivery of statement concerning railroad tax payable in following year. (N.J.S.A. 54:29A-24.5)
Dec. 31 (On or Before)	A	Legal advertisement—where and when tax list may be inspected. (N.J.S.A. 54:4-38)
Dec. 31 (On or Before)	A & C	Applications or Veterans Deduction and $160 Property Tax Deduction for 1982 must be filed with assessor, thereafter with collector. (N.J.S.A. 54:4-8.43, 54:4-8.13)
Dec. 31 (On or Before)	C	Applications for Veterans Deduction and $160 Property Tax Deduction for current year (1981) must be filed with collector. (N.J.S.A. 54:4-8.44, 54:4-8.13)
Dec. 31	C	Last day for holding tax sale of prior year's delinquent taxes or other municipal liens. (N.J.S.A. 54:5-19)
Dec. 31	FO	All revenues to treasurer by officials handling moneys.
Dec. 31	FO	Distribution of 10% net sales tax revenue to municipalities. (N.J.S.A. 54:32B-34)
Dec. 31	FO	Receipt of replacement tax for bus receipts by State. (C. 211, P.L. 1972) (N.J.S.A. 48:4-14.2)

APPENDIX II

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TABLE 34
NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1981-1983

County and District	Effective Tax Rates 1983	1982	1981
ATLANTIC COUNTY			
Absecon City	$2.06	$1.84	$2.21
Atlantic City	2.25	2.13	3.09
Brigantine City	1.30	1.31	1.59
Buena Bor.	2.55	2.21	2.39
Buena Vista Twp.	1.96	2.03	1.95
Corbin City	1.80	1.83	2.45
Egg Harbor City	2.97	2.78	2.73
Egg Harbor Twp.	1.80	1.61	1.84
Estell Manor City	1.80	2.07	2.23
Folsom Bor.	2.47	2.05	2.14
Galloway Twp.	2.05	2.10	1.94
Hamilton Twp.	2.09	2.03	1.96
Hammonton Town	2.20	2.24	2.55
Linwood City	2.37	2.33	2.37
Longport Bor.	.99	.98	1.17
Margate City	1.36	1.38	1.55
Mullica Twp.	2.24	2.27	2.56
Northfield City	2.46	2.41	2.62
Pleasantville City	3.04	3.10	3.82
Port Republic City	2.00	1.90	1.66
Somers Point City	2.29	2.27	2.36
Ventnor City	1.53	1.53	1.70
Weymouth Twp.	1.84	1.77	2.24
BERGEN COUNTY			
Allendale Bor.	$2.48	$2.53	$2.65
Alpine Bor.	1.08	1.28	1.42
Bergenfield Bor.	2.95	2.97	2.97
Bogota Bor.	2.77	2.62	2.67
Carlstadt Bor.	1.36	1.32	1.31
Cliffside Park Bor.	1.92	2.06	2.03
Closter Bor.	2.62	2.64	2.78
Creskill Bor.	2.40	2.49	2.65
Demarest Bor.	2.52	2.65	2.83
Dumont Bor.	2.88	2.86	2.94
East Rutherford Bor.	1.58	1.62	1.52
Edgewater Bor.	2.18	2.34	1.86
Elmwood Park Bor.	1.88	1.82	1.82
Emerson Bor.	2.53	2.44	2.63
Englewood City	3.50	3.68	3.64
Englewood Cliffs Bor.	1.15	1.32	1.35
Fair Lawn Bor.	2.22	2.23	2.17
Fairview Bor.	2.34	2.43	2.33
Fort Lee Bor.	1.99	2.11	2.07
Franklin Lakes Bor.	1.77	1.78	1.80
Garfield City	2.21	2.07	2.07
BERGEN COUNTY (continued)			
Glen Rock Bor.	2.62	2.66	2.72
Hackensack City	2.78	2.89	3.06
Harrington Park Bor.	2.55	2.60	2.72
Hasbrouck Heights Bor.	2.20	2.21	2.19
Haworth Bor.	2.39	2.42	2.57
Hillsdale Bor.	2.72	2.79	2.86
Hohokus Bor.	1.87	1.95	2.00
Leonia Bor.	3.00	3.04	3.18
Little Ferry Bor.	2.53	2.36	2.40
Lodi Bor.	2.74	2.93	2.73
Lyndhurst Twp.	1.89	1.83	1.76
Mahwah Twp.	1.92	1.84	1.85
Maywood Bor.	2.27	2.23	2.42
Midland Park Bor.	2.29	2.47	2.56
Montvale Bor.	1.95	1.99	2.07
Moonachie Bor.	1.24	1.25	1.21
New Milford Bor.	2.63	2.65	2.72
North Arlington Bor.	2.29	2.31	2.30
Northvale Bor.	2.41	2.48	2.51
Norwood Bor.	2.35	2.40	2.53
Oakland Bor.	2.92	2.87	2.85
Old Tappan Bor.	2.19	2.30	2.47
Oradell Bor.	2.12	2.11	2.12
Palisades Park Bor.	2.36	2.33	2.50
Paramus Bor.	1.69	1.74	1.89
Park Ridge Bor.	2.68	2.75	2.86
Ramsey Bor.	2.60	2.67	2.55
Ridgefield Bor.	.62	.58	.49
Ridgefield Park Twp.	2.77	2.85	2.86
Ridgewood Village	2.79	2.85	2.97
Riveredge Bor.	2.44	2.49	2.61
Rivervale Twp.	2.61	2.59	2.73
Rochelle Park Twp.	1.60	1.58	1.53
Rockleigh Bor.	.69	.68	.66
Rutherford Bor.	2.64	2.69	2.72
Saddle Brook Twp.	1.77	1.87	1.77
Saddle River Bor.	1.08	1.13	1.15
South Hackensack Twp.	1.64	1.79	1.85
Teaneck Twp.	3.37	3.54	3.62
Tenafly Bor.	2.48	2.61	2.73
Teterboro Bor.	.88	.83	.75
Upper Saddle River Bor.	1.91	1.99	2.10
Waldwick Bor.	2.67	2.83	2.96
Wallington Bor.	2.01	1.78	1.77
Washington Twp.	2.43	2.57	2.74
Westwood Bor.	2.30	2.37	2.61
Woodcliff Lake Bor.	2.35	2.49	2.70
Wood-Ridge Bor.	1.82	1.71	1.62
Wyckoff Twp.	2.16	2.16	2.23

	Effective Tax Rates		
County and District	1983	1982	1981
BURLINGTON COUNTY			
Bass River Twp.	$2.70	$2.31	$2.36
Beverly City	2.88	2.80	2.71
Bordentown City	2.75	2.75	2.88
Bordentown Twp.	2.69	2.79	2.81
Burlington City	1.15	1.07	1.03
Burlington Twp.	2.02	2.13	2.20
Chesterfield Twp.	2.31	2.34	2.44
Cinnaminson Twp.	2.26	2.34	2.54
Delanco Twp.	2.66	2.72	2.70
Delran Twp.	2.39	2.48	2.30
Eastampton Twp.	2.82	2.94	3.03
Edgewater Park Twp.	2.51	2.56	2.42
Evesham Twp.	2.31	2.34	2.43
Fieldsboro Bor.	2.24	2.34	2.38
Florence Twp.	2.36	2.39	2.29
Hainesport Twp.	2.68	2.56	2.66
Lumberton Twp.	2.31	2.28	2.33
Mansfield Twp.	2.07	2.10	2.31
Maple Shade Twp.	2.52	2.24	2.20
Medford Twp.	2.37	2.40	2.46
Medford Lakes Bor.	2.54	2.58	2.64
Moorestown Twp.	2.46	2.44	2.53
Mount Holly Twp.	2.86	2.98	3.10
Mount Laurel Twp.	2.31	2.39	2.39
New Hanover Twp.	2.32	2.37	2.38
North Hanover Twp.	1.58	1.63	1.63
Palmyra Bor.	2.56	2.57	2.62
Pemberton Bor.	2.79	2.71	2.52
Pemberton Twp.	2.70	2.70	2.61
Riverside Twp.	2.20	2.19	2.20
Riverton Bor.	2.72	2.73	2.86
Shamong Twp.	2.38	2.57	2.61
Southampton Twp.	1.84	1.78	1.97
Springfield Twp.	2.10	2.15	2.17
Tabernacle Twp.	2.21	2.44	2.55
Washington Twp.	2.06	2.15	2.12
Westampton Twp.	2.84	2.75	2.70
Willingboro Twp.	2.99	3.29	3.43
Woodland Twp.	2.67	2.26	1.96
Wrightstown Bor.	2.50	2.62	2.70
CAMDEN COUNTY			
Audubon Bor.	$3.28	$3.30	$3.46
Audubon Park Bor.	4.91	5.07	4.36
Barrington Bor.	3.30	3.46	3.44
Bellmawr Bor.	3.37	3.31	3.43
Berlin Bor.	2.84	2.97	2.91
Berlin Twp.	3.20	3.11	3.27
Brooklawn Bor.	2.85	2.88	2.99
Camden City	6.09	6.14	6.31
Cherry Hill Twp.	3.28	3.33	3.30
Chesilhurst Bor.	3.48	3.33	3.36
Clementon Bor.	3.47	3.60	3.68
Collingswood Bor.	3.16	3.23	3.27
Gibbsboro Bor.	3.00	3.09	3.10
Gloucester City	2.84	3.00	2.98
Gloucester Twp.	3.17	3.11	3.20
Haddon Twp.	3.14	3.17	3.12
CAMDEN COUNTY (continued)			
Haddonfield Bor.	3.02	3.10	3.33
Haddon Heights Bor.	3.08	3.22	3.22
Hi-Nella Bor.	3.11	4.31	4.30
Laurel Springs Bor.	3.18	3.32	3.57
Lawnside Bor.	3.30	3.32	3.42
Lindenwold Bor.	3.28	3.28	3.30
Magnolia Bor.	3.35	3.38	3.39
Merchantville Bor.	3.65	3.66	3.63
Mt. Ephraim Bor.	3.02	3.05	3.09
Oaklyn Bor.	3.21	3.23	3.37
Pennsauken Twp.	3.11	3.11	3.16
Pine Hill Bor.	3.36	3.31	3.31
Pine Valley Bor.	4.49	4.40	4.28
Runnemede Bor.	3.16	3.26	3.16
Somerdale Bor.	3.25	3.45	3.63
Stratford Bor.	2.90	2.98	2.93
Tavistock Bor.	1.77	1.77	1.80
Voorhees Twp.	2.78	2.76	2.73
Waterford Twp.	2.89	3.04	2.99
Winslow Twp.	2.65	2.70	2.79
Woodlynne Bor.	4.27	4.50	4.47
CAPE MAY COUNTY			
Avalon Bor.	$ .89	$ .92	$1.00
Cape May City	1.91	2.17	2.30
Cape May Point Bor.	.88	.91	1.06
Dennis Twp.	1.79	1.86	1.97
Lower Twp.	2.02	2.11	2.21
Middle Twp.	2.19	2.28	2.31
North Wildwood City	1.64	1.76	1.91
Ocean City	1.39	1.30	1.45
Sea Isle City	1.25	1.28	1.27
Stone Harbor Bor.	1.01	1.06	1.10
Upper Twp.	.57	.59	.65
West Cape May Bor.	1.69	1.84	1.99
West Wildwood Bor.	1.98	2.20	2.18
Wildwood City	2.52	2.44	2.52
Wildwood Crest Bor.	1.47	1.40	1.52
Woodbine Bor.	2.62	2.71	2.63
CUMBERLAND COUNTY			
Bridgeton City	$3.91	$3.87	$2.98
Commercial Twp.	2.65	2.68	2.61
Deerfield Twp.	2.63	2.44	2.56
Downe Twp.	2.92	2.90	2.97
Fairfield Twp.	2.63	2.57	2.77
Greenwich Twp.	2.95	2.75	3.06
Hopewell Twp.	2.62	2.49	2.52
Lawrence Twp.	3.13	3.73	4.08
Maurice River Twp.	2.70	2.70	2.86
Millville City	3.05	2.90	2.93
Shiloh Bor.	2.83	2.56	2.72
Stow Creek Twp.	2.58	2.48	2.54
Upper Deerfield Twp.	2.10	2.16	2.22
Vineland City	3.02	2.94	2.96

	Effective Tax Rates		
County and District	1983	1982	1981
ESSEX COUNTY			
Belleville Town	$3.48	$3.63	$3.95
Bloomfield Town	3.72	3.71	3.76
Caldwell Bor.	3.29	3.33	3.52
Cedar Grove Twp.	2.42	2.35	2.53
East Orange City	7.69	7.78	7.03
Essex Fells Bor.	2.45	2.57	2.80
Fairfield Bor.	2.45	2.48	2.65
Glen Ridge Bor.	4.09	4.14	4.44
Irvington Town	4.99	4.66	4.65
Livingston Twp.	2.54	2.64	2.79
Maplewood Twp.	3.91	3.86	4.03
Millburn Twp.	2.28	2.44	2.56
Montclair Town	3.99	4.04	4.28
Newark City	4.73	4.42	4.69
North Caldwell Bor.	2.90	2.96	3.22
Nutley Town	3.53	3.49	3.57
Orange City	5.71	5.58	5.78
Roseland Bor.	2.46	2.47	2.79
South Orange Village	4.18	4.23	4.56
Verona Bor.	3.33	3.47	3.52
West Caldwell Bor.	3.08	3.05	3.24
West Orange Town	3.96	3.69	3.84
GLOUCESTER COUNTY			
Clayton Bor.	$2.72	$2.90	$2.96
Deptford Twp.	2.52	2.52	2.66
East Greenwich Twp.	2.14	2.09	2.08
Elk Twp.	2.22	2.22	2.29
Franklin Twp.	2.31	2.39	2.46
Glassboro Bor.	2.95	2.87	2.87
Greenwich Twp.	1.70	1.79	1.77
Harrison Twp.	2.38	2.57	2.39
Logan Twp.	2.05	1.98	1.97
Mantua Twp.	2.47	2.69	2.59
Monroe Twp.	2.45	2.24	2.24
National Park Bor.	2.81	3.02	2.93
Newfield Bor.	2.33	2.47	2.70
Paulsboro Bor.	2.29	2.44	2.41
Pitman Bor.	2.73	2.74	2.72
South Harrison Twp.	2.27	2.24	2.22
Swedesboro Bor.	2.36	2.46	2.67
Washington Twp.	2.35	2.31	2.37
Wenonah Bor.	2.74	2.77	2.77
West Deptford Twp.	2.06	2.20	2.21
Westville Bor.	2.61	2.70	2.64
Woodbury City	2.70	2.89	3.05
Woodbury Heights Bor.	2.37	2.43	2.34
Woolwich Twp.	2.28	2.22	2.15
HUDSON COUNTY			
Bayonne City	$4.11	$4.08	$4.06
East Newark Bor.	3.59	3.33	3.35
Guttenberg Town	2.79	2.86	3.32
HUDSON COUNTY (continued)			
Harrison Town	2.21	2.38	2.39
Hoboken City	5.07	5.04	5.24
Jersey City	6.08	6.00	5.67
Kearny Town	2.75	2.66	3.04
North Bergen Twp.	3.78	3.82	4.22
Secaucus Town	2.69	2.86	2.75
Union City	5.97	6.47	6.60
Weehawken Twp.	4.50	6.97	5.30
West New York Town	5.27	5.52	5.66
HUNTERDON COUNTY			
Alexandria Twp.	$2.44	$2.48	$2.39
Bethlehem Twp.	2.58	2.43	2.67
Bloomsbury Bor.	2.29	2.41	2.30
Califon Bor.	2.66	2.70	2.69
Clinton Town	2.87	2.93	2.98
Clinton Twp.	2.01	2.26	2.49
Delaware Twp.	1.97	2.11	2.28
East Amwell Twp.	1.97	1.91	2.02
Flemington Bor.	2.48	2.41	2.52
Franklin Twp.	2.17	2.17	2.18
Frenchtown Bor.	2.50	2.54	2.66
Glen Gardner Bor.	3.01	3.00	2.22
Hampton Bor.	2.99	3.13	2.75
High Bridge Bor.	2.66	2.57	2.60
Holland Twp.	.70	.66	.58
Kingwood Twp.	2.09	2.31	2.41
Lambertville City	2.18	2.25	2.25
Lebanon Bor.	2.92	2.85	2.74
Lebanon Twp.	1.43	1.51	1.61
Milford Bor.	2.01	1.84	1.81
Raritan Twp.	2.29	2.32	2.31
Readington Twp.	2.17	2.25	2.10
Stockton Bor.	2.35	2.33	2.19
Tewksbury Twp.	2.18	2.20	2.20
Union Twp.	2.12	2.11	2.12
West Amwell Twp.	2.47	2.37	2.25
MERCER COUNTY			
East Windsor Twp.	$3.10	$3.13	$3.22
Ewing Twp.	2.68	2.79	2.82
Hamilton Twp.	2.69	2.84	2.84
Hightstown Bor.	3.45	3.30	3.39
Hopewell Bor.	2.51	2.56	2.54
Hopewell Twp.	2.31	2.37	2.45
Lawrence Twp.	2.28	2.44	2.50
Pennington Bor.	2.43	2.42	2.54
Princeton Bor.	2.29	2.36	2.39
Princeton Twp.	2.14	2.17	2.28
Trenton City	5.39	5.58	5.46
Washington Twp.	2.17	2.11	2.20
West Windsor Twp.	2.50	2.64	2.69

County and District	Effective Tax Rates 1983	1982	1981
MIDDLESEX COUNTY			
Carteret Bor.	$2.61	$2.59	$2.40
Cranbury Twp.	1.66	1.43	1.54
Dunellen Bor.	2.69	2.54	2.65
East Brunswick Twp.	2.68	2.56	2.57
Edison Twp.	2.20	1.91	1.95
Helmetta Bor.	2.48	2.54	2.72
Highland Park Bor.	3.34	3.36	3.16
Jamesburg Bor.	2.71	2.73	2.61
Metuchen Bor.	2.64	2.68	2.79
Middlesex Bor.	2.59	2.53	2.38
Milltown Bor.	2.33	2.13	2.09
Monroe Twp.	2.05	2.06	1.96
New Brunswick City	3.28	2.90	3.12
North Brunswick Twp.	1.96	1.97	1.98
Old Bridge Twp.	2.79	2.78	2.82
Perth Amboy City	2.55	2.24	2.38
Piscataway Twp.	2.28	2.23	2.21
Plainsboro Twp.	1.72	1.54	1.58
Sayreville Bor.	1.90	1.60	1.68
South Amboy City	2.09	2.05	2.07
South Brunswick Twp.	2.53	2.30	2.31
South Plainfield Bor.	2.40	2.13	2.13
South River Bor.	3.04	2.85	2.85
Spotswood Bor.	2.94	2.69	2.80
Woodbridge Twp.	2.10	2.09	2.00
MONMOUTH COUNTY			
Aberdeen Twp.	$3.25	$3.04	$3.12
Allenhurst Bor.	1.49	1.67	1.47
Allentown Bor.	3.05	3.09	3.26
Asbury Park City	5.81	5.31	5.62
Atlantic Highlands Bor.	2.97	3.08	3.19
Avon-By-The-Sea Bor.	2.09	2.06	2.17
Belmar Bor.	2.49	2.47	2.53
Bradley Beach Bor.	3.65	3.67	3.87
Brielle Bor.	2.12	2.11	2.21
Colts Neck Twp.	2.12	2.15	2.17
Deal Bor.	1.34	1.39	1.56
Eatontown Bor.	3.04	2.84	2.72
Englishtown Bor.	2.73	2.87	2.90
Fair Haven Bor.	2.71	2.76	2.80
Farmingdale Bor.	2.81	2.53	2.87
Freehold Bor.	2.75	2.73	2.72
Freehold Twp.	2.49	2.44	2.61
Hazlet Twp.	2.62	2.56	2.59
Highlands Bor.	3.01	3.14	3.07
Holmdel Twp.	1.96	1.83	1.89
Howell Twp.	2.38	2.46	2.53
Interlaken Bor.	1.70	1.65	1.55
Keansburg Bor.	3.75	2.97	3.15
Keyport Bor.	2.76	3.07	3.75
Little Silver Bor.	2.73	2.69	2.89
Loch Arbour Village	3.22	3.35	3.05
Long Branch City	3.23	3.19	3.26
Manalapan Twp.	2.65	2.52	2.57
Manasquan Bor.	1.94	2.06	2.15
Marlboro Twp.	2.58	2.58	2.60

County and District	Effective Tax Rates 1983	1982	1981
MONMOUTH COUNTY (continued)			
Matawan Bor.	2.97	3.01	3.16
Middletown Twp.	2.54	2.56	2.66
Millstone Twp.	2.45	2.23	2.19
Monmouth Beach Bor.	2.28	2.61	2.56
Neptune Twp.	2.73	2.75	2.84
Neptune City Bor.	2.49	2.69	2.80
Ocean Twp.	2.90	2.92	2.84
Oceanport Bor.	2.37	2.43	2.38
Red Bank Bor.	3.13	3.24	3.37
Roosevelt Bor.	3.16	3.19	3.48
Rumson Bor.	2.49	2.49	2.70
Sea Bright Bor.	2.40	2.62	2.47
Sea Girt Bor.	1.54	1.64	1.74
Shrewsbury Bor.	2.73	2.69	2.90
Shrewsbury Twp.	5.63	4.78	2.91
South Belmar Bor.	3.34	3.36	3.16
Spring Lake Bor.	1.63	1.75	1.87
Spring Lake Heights Bor.	2.30	2.21	2.26
Tinton Falls	3.37	3.33	3.15
Union Beach Bor.	2.80	2.91	2.51
Upper Freehold Twp.	2.27	2.36	2.54
Wall Twp.	2.35	2.35	2.29
West Long Branch Bor.	2.50	2.56	2.36
MORRIS COUNTY			
Boonton Town	$2.51	$2.47	$2.16
Boonton Twp.	1.58	1.64	1.58
Butler Bor.	2.34	2.15	2.15
Chatham Bor.	2.08	2.07	2.03
Chatham Twp.	2.05	2.11	2.09
Chester Bor.	2.42	2.36	2.45
Chester Twp.	2.40	2.34	2.36
Denville Twp.	2.16	2.04	1.95
Dover Town	2.22	2.20	2.41
East Hanover Twp.	1.43	1.37	1.39
Florham Park Bor.	1.42	1.50	1.54
Hanover Twp.	1.48	1.49	1.46
Harding Twp.	1.08	1.13	1.33
Jefferson Twp.	2.10	2.19	2.30
Kinnelon Bor.	2.20	2.16	2.18
Lincoln Park Bor.	2.81	2.73	2.80
Madison Bor.	2.08	2.23	2.23
Mendham Bor.	2.11	2.20	2.20
Mendham Twp.	2.18	2.01	2.10
Mine Hill Twp.	2.49	2.41	2.41
Montville Twp.	1.88	1.86	1.87
Morris Twp.	1.92	1.91	1.86
Morris Plains Bor.	1.94	1.69	1.66
Morristown Town	2.37	2.39	2.49
Mountain Lakes Bor.	2.67	2.68	2.68
Mount Arlington Bor.	2.42	2.53	2.49
Mount Olive Twp.	2.46	2.26	2.16
Netcong Bor.	2.36	2.13	2.06
Par-Troy Hills Twp.	2.21	1.97	1.95
Passaic Twp.	2.11	2.03	1.99
Pequannock Twp.	2.45	2.42	2.31
Randolph Twp.	2.73	2.68	2.36

County and District	Effective Tax Rates 1983	1982	1981
MORRIS COUNTY (continued)			
Riverdale Bor.	2.24	2.14	2.07
Rockaway Bor.	2.18	2.03	1.91
Rockaway Twp.	2.51	2.39	2.25
Roxbury Twp.	2.37	2.27	2.10
Victory Gardens Bor.	2.62	1.99	2.59
Washington Twp.	2.24	2.12	2.16
Wharton Bor.	2.54	2.45	2.27
OCEAN COUNTY			
Barnegat Twp.	$2.89	$2.69	$3.11
Barnegat Light Bor.	1.01	1.11	1.23
Bay Head Bor.	1.33	1.30	1.48
Beach Haven Bor.	1.32	1.37	1.48
Beachwood Bor.	2.69	2.82	2.86
Berkeley Twp.	1.96	2.02	1.94
Brick Twp.	2.19	2.27	2.25
Dover Twp.	2.49	2.52	2.65
Eagleswood Twp.	2.32	2.20	2.48
Harvey Cedars Bor.	1.15	1.21	1.30
Island Heights Bor.	2.27	2.42	2.70
Jackson Twp.	2.91	2.74	2.83
Lacey Twp.	1.68	1.95	2.24
Lakehurst Bor.	2.99	3.19	3.01
Lakewood Twp.	2.63	2.67	2.89
Lavallette Bor.	1.22	1.18	1.19
Little Egg Harbor Twp.	2.55	2.50	2.53
Long Beach Twp.	1.03	1.10	1.19
Manchester Twp.	1.96	1.90	1.80
Mantoloking Bor.	.89	1.01	1.09
Ocean Twp.	2.29	2.51	2.60
Ocean Gate Bor.	2.54	2.53	2.49
Pine Beach Bor.	2.62	2.63	2.70
Plumsted Twp.	1.90	1.92	1.84
Pt. Pleasant Bor.	2.21	2.22	2.35
Pt. Pleasant Beach Bor.	2.00	2.06	2.16
Seaside Heights Bor.	1.95	1.99	1.94
Seaside Park Bor.	1.82	1.81	1.73
Ship Bottom Bor.	1.30	1.31	1.49
South Toms River Bor.	2.52	2.63	2.70
Stafford Twp.	1.78	1.46	1.49
Surf City Bor.	1.03	1.11	1.24
Tuckerton Bor.	2.63	2.51	2.39
PASSAIC COUNTY			
Bloomingdale Bor.	$2.84	$2.97	$2.99
Clifton City	1.83	1.81	1.96
Haledon Bor.	2.26	2.46	2.53
Hawthorne Bor.	2.26	2.32	2.42
Little Falls Twp.	2.06	1.90	2.13
North Haledon Bor.	2.27	2.47	2.66
Passaic City	4.94	3.85	3.87
Paterson City	4.59	4.71	3.57
Pompton Lakes Bor.	2.88	2.92	3.04
Prospect Park Bor.	2.45	2.48	2.64

County and District	Effective Tax Rates 1983	1982	1981
PASSAIC COUNTY (continued)			
Ringwood Bor.	2.91	2.86	2.97
Totowa Bor.	1.71	1.62	1.74
Wanaque Bor.	2.70	2.58	2.74
Wayne Twp.	2.36	2.37	2.48
West Milford Twp.	2.84	2.84	2.89
West Paterson Bor.	2.43	2.25	2.48
SALEM COUNTY			
Alloway Twp.	$2.23	$2.26	$2.37
Carneys Point Twp.	2.56	2.67	2.74
Elmer Bor.	2.62	2.65	2.59
Elsinboro Twp.	2.10	2.28	2.32
Lower Alloways Creek Twp.	.83	.83	.80
Mannington Twp.	2.29	2.39	2.32
Oldmans Twp.	2.33	2.36	2.56
Penns Grove Bor.	3.62	3.82	4.03
Pennsville Twp.	2.16	2.12	2.06
Pilesgrove Twp.	2.24	2.29	2.50
Pittsgrove Twp.	2.21	2.33	2.48
Quinton Twp.	2.26	2.45	2.29
Salem City	2.86	2.92	3.08
Upper Pittsgrove Twp.	2.24	2.14	2.29
Woodstown Bor.	3.09	2.79	3.02
SOMERSET COUNTY			
Bedminster Twp.	$1.17	$1.20	$1.29
Bernards Twp.	2.09	2.04	1.97
Bernardsville Bor.	1.88	1.84	1.90
Bound Brook Bor.	2.80	2.76	2.84
Branchburg Twp.	2.05	1.98	2.04
Bridgewater Twp.	2.25	2.23	2.23
Far Hills Bor.	1.37	1.40	1.37
Franklin Twp.	2.71	2.68	2.74
Green Brook Twp.	2.45	2.58	2.72
Hillsborough Twp.	2.40	2.18	2.23
Manville Bor.	2.61	2.46	2.50
Millstone Bor.	1.88	1.93	1.81
Montgomery Twp.	2.18	2.15	2.31
North Plainfield Bor.	2.97	2.92	3.00
Peapack-Gladstone Bor.	1.62	1.52	1.87
Raritan Bor.	2.72	2.60	2.54
Rocky Hill Bor.	1.46	1.52	1.68
Somerville Bor.	3.13	3.07	3.21
South Bound Brook Bor.	2.84	2.75	2.88
Warren Twp.	2.18	2.16	2.33
Watchung Bor.	1.95	1.93	2.01
SUSSEX COUNTY			
Andover Bor.	$2.12	$2.26	$2.26
Andover Twp.	2.52	2.41	2.63
Branchville Bor.	1.73	1.63	1.89

County and District	Effective Tax Rates		
	1983	1982	1981
SUSSEX COUNTY (continued)			
Byram Twp.	2.88	2.86	2.71
Frankford Twp.	2.67	2.73	2.81
Franklin Bor.	3.20	2.75	2.64
Fredon Twp.	2.64	2.54	2.56
Green Twp.	2.58	2.64	2.72
Hamburg Bor.	3.21	2.95	2.68
Hampton Twp.	2.74	2.75	2.57
Hardyston Twp.	2.66	2.68	2.72
Hopatcong Bor.	2.64	2.76	3.01
Lafayette Twp.	2.55	2.52	2.44
Montague Twp.	1.82	2.05	1.65
Newton Town	2.44	2.41	2.71
Ogdensburg Bor.	2.98	2.84	2.87
Sandyston Twp.	2.16	2.24	2.31
Sparta Twp.	2.71	2.73	2.74
Stanhope Bor.	2.81	2.85	2.88
Stillwater Twp.	2.47	2.65	2.57
Sussex Bor.	2.73	3.03	2.88
Vernon Twp.	2.57	2.38	2.45
Walpack Twp.	.60	.61	.59
Wantage Twp.	2.64	2.59	2.59
UNION COUNTY			
Berkeley Heights Twp.	$2.02	$1.99	$2.09
Clark Twp.	2.35	2.46	2.58
Cranford Twp.	2.62	2.71	2.66
Elizabeth City	3.56	3.52	3.43
Fanwood Bor.	2.93	2.98	3.02
Garwood Bor.	2.48	2.55	2.62
Hillside Twp.	3.17	3.27	3.25
Kenilworth Bor.	1.97	1.93	1.96
Linden City	1.45	1.45	1.48
Mountainside Bor.	2.05	2.09	2.18
New Providence Bor.	2.64	2.55	2.64
Plainfield City	3.63	3.67	3.87
UNION COUNTY (continued)			
Rahway City	3.05	3.15	3.06
Roselle Bor.	3.09	3.18	3.17
Roselle Park Bor.	3.07	3.01	2.86
Scotch Plains Twp.	2.75	2.77	2.82
Springfield Twp.	2.45	2.36	2.52
Summit City	1.95	2.07	2.18
Union Twp.	2.22	2.12	2.22
Westfield Town	2.46	2.64	2.71
Winfield Twp.	10.92	9.15	9.37
WARREN COUNTY			
Allamuchy Twp.	$1.83	$1.83	$1.81
Alpha Bor.	2.31	2.20	2.12
Belvidere Town	2.73	2.75	2.57
Blairstown Twp.	.63	.57	.55
Franklin Twp.	2.15	2.05	2.14
Frelinghuysen Twp.	2.21	2.16	2.20
Greenwich Twp.	2.29	2.35	2.11
Hackettstown Town	2.82	2.60	2.69
Hardwick Twp.	2.15	2.04	1.97
Harmony Twp.	2.10	2.26	2.14
Hope Twp.	2.21	2.09	2.21
Independence Twp.	2.23	2.28	2.19
Knowlton Twp.	2.18	2.17	2.28
Liberty Twp.	2.36	2.26	2.26
Lopatcong Twp.	2.25	2.25	2.16
Mansfield Twp.	2.43	2.30	2.36
Oxford Twp.	2.87	2.54	2.42
Pahaquarry Twp.	.68	.62	.57
Phillipsburg Town	2.83	2.65	2.56
Pohatcong Twp.	2.25	2.15	2.13
Washington Bor.	2.85	2.57	2.54
Washington Twp.	2.48	2.29	2.29
White Twp.	1.84	1.67	1.56

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per $100 of Assessed Valuation for said year.

TAX COURT OF NEW JERSEY

The Tax Court of New Jersey is a trial court and is part of the judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—Justice Complex, Trenton, NJ 08625

Hon. Michael A. Andrew, Jr.—Middlesex County Court House, New Brunswick, NJ 08903

Hon. Richard M. Conley, Justice Complex, Trenton, NJ 08625

Hon. David E. Crabree—Hall of Records, Newark, NJ 07102

Hon. John F. Evers—Bergen County Court House, Hackensack, NJ 07601

Hon. John J. Hopkins—Hall of Records, Newark, NJ 07102

Hon. Roger M. Kahn—Bergen County Courthouse, Hackensack, NJ 07601

Hon. Anthony M. Lario—Camden County Hall of Justice, Camden, NJ 08103

Hon. Marvin N. Rimm—Atlantic County Court House, Mays Landing, NJ 08330

Elaine B. Goldsmith, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, New Jersey 08625

Office address of Office of the Clerk of the Tax Court
Justice Complex
25 Market Street
Trenton, NJ 08625

Telephone (609) 292-5082

COUNTY BOARDS OF TAXATION—1983
(Including Term of Office)

	ATLANTIC COUNTY BOARD OF TAXATION
President	(83) John Rogge (85), (81) C. Herbert Hyman (84), (83) Paul Pullia (86)
Co. Tax. Admn.	James S. Graziano, 1601 Atlantic Avenue, 7th Floor, Atlantic City, NJ 08401 Tele: (609) 345-6700—ext. 250
	BERGEN COUNTY BOARD OF TAXATION
President	(82) William DeGise (86), (79) Mrs. John Murray (84), (76) Alfred P. Levin (81), (80) Jerome Yesko (83), (80) Salvatore M. Banca (85)
Co. Tax Admn.	Dante Leodori, 123 Hudson Street, Hackensack, NJ 07601 Tele: (201) 646-3183
	BURLINGTON COUNTY BOARD OF TAXATION
President	(80) Samuel P. Alloway, Jr. (82), (81) Earl D. Emmons (84)
Co. Tax Admn.	Samuel O. Paglione, County Office Building, 49 Rancocas Road, Mt. Holly, NJ 08060 Tele: (609) 267-3300-ext. 5056
	CAMDEN COUNTY BOARD OF TAXATION
President	(79) Victor T. Kolton (82), (81) Joseph J. Grassi, Jr. (83), (82) Benjamin G. Vukicevich (84)
Co. Tax Admn.	Martin Blaskey, Camden County Administration Building, 600 Market Street, Camden, NJ 08101 Tele: (609) 757-8199
	CAPE MAY COUNTY BOARD OF TAXATION
President	(81) Ellery M. Bowman (84), (83) Joseph A. DeFranco (86), (82) Philip Judyski (85)
Co. Tax Admn.	Lawrence Berardelli, Jr., Central Mail Room, Cape May Court House, NJ 08210 Tele: (609) 465-7111—ext. 257
	CUMBERLAND COUNTY BOARD OF TAXATION
President	(83) Dale F. Kipers (85), (82) Victor J. LaTorre (84), (83) Robert H. Weber (86)
Co. Tax Admn.	Keron D. Change, Court House, Bridgeton, NJ 08302 Tele: (609) 451-8000
	ESSEX COUNTY BOARD OF TAXATION
President	(80) Harry Bonnet (84), (80) Fred W. Federici, Jr. (85), (82) Stanley J. Gulkin (87), (81) O. Vincent McNany (86), (82) Emil E. Mascia (83)
Co. Tax Admn.	George E. McCormack, 110 South Grove Street, East Orange, NJ 07018 Tele: (201) 673-2344

	GLOUCESTER COUNTY BOARD OF TAXATION
President	(83) Horace B. Peters (86), (82) Jacqueline Clark (85), (81) Rudolph Marcucci (84)
Co. Tax Admn.	Doloris R. Lindsay, 108 Euclid Street, P.O. Box 652, Woodbury, NJ 08096 Tele: (609) 845-1600
	HUDSON COUNTY BOARD OF TAXATION
President	(81) Marita Borzaga (85), (81) Denis J. McGuire (86), (79) Rosalie D'Alessandro (84)
Co. Tax Admn.	Stanley P. Kosakowski, Administration Building, 595 Newark Avenue, Jersey City, NJ 07306 Tele: (201) 795-6586
	HUNTERDON COUNTY BOARD OF TAXATION
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Co. Tax Admn.	Robert Housedorf, R.R. #1, Box 891, Asbury, NJ 08802 Tele: (201) 788-1173—ext. 173
	MERCER COUNTY BOARD OF TAXATION
President	(82) H. Rick Kline (85), (82) Norbert E. Donelly (84), (83) Joseph Samarone (86)
Co. Tax Admn.	Martin M. Guhl, Mercer County Administration Building, P.O. Box 8068, Trenton, NJ 08650 Tele: (609) 989-6708
	MIDDLESEX COUNTY BOARD OF TAXATION
President	(81) Franklin F. Murphy (84), (82) Joseph Spataro (85), (83) Barbara J. Gallagher (86)
Co. Tax Admn.	Mrs. Angela Szymanski, County Administration Building, One Kennedy Square, New Brunswick, NJ 08901 Tele: (201) 745-3350
	MONMOUTH COUNTY BOARD OF TAXATION
President	(82) John C. Conover (84), (82) John E. Westlake (83), (82) Beverly J. Scarano (85)
Co. Tax Admn.	Gilberto Melendez, Hall of Records, East Main Street, Freehold, NJ 07728 Tele: (201) 431-7403
	MORRIS COUNTY BOARD OF TAXATION
President	(82) Helen Lori (85), (80) Douglas Romaine (83)
Co. Tax Admn.	Harry P. Struble, Hall of Records, Court Street, Morristown, NJ 07960 Tele: (201) 285-6281
	OCEAN COUNTY BOARD OF TAXATION
President	(81) James J. DeBow (84), (82) Michele Rosen (83)
Co. Tax Admn.	John Fox, Court House, Room 204, 118 Washington Street, Toms River, NJ 08753 Tele: (201) 244-2121—Ext. 2008

PASSAIC COUNTY BOARD OF TAXATION

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Co. Tax Admn.	James J. Murner, Jr., District Court House, 71 Hamilton Street, Paterson, NJ 07505 Tele: (201) 881-4793

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President	(81) Richard L. Martin (84), (82) LeRoy Ruether (85), (83) John Dannhardt (86)
Co. Tax Admn.	Benjamin Jager, 16 Church Street, Newton, NJ 08760 Tele: (201) 383-4090

UNION COUNTY BOARD OF TAXATION

President	(82) John K. Meeker, Jr. (85), (82) Lucille Masciale (84), (83) Abe Rothberg (86)
Co. Tax Admn.	Maurice A. O'Keefe, 271 N. Broad Street, Elizabeth, NJ 07207 Tele: (201) 527-4770

WARREN COUNTY BOARD OF TAXATION

President	(82) Frank DeLello (85), (81) Gildo Bevilacqua (84), (83) Carolyn Simonetti (86)
Co. Tax Admn.	Donna Wameling, Court House, Belvidere, NJ 07823 Tele: (201) 475-5361—ext. 130

TABLE 35
SUMMARY OF COUNTY TAX BOARD APPEALS—1982

Taxing District	1 Total Number of tax Appeals	2 Number of Dispositions			3 Number of Appeals in each Class of Property					
		Approved	Dismissed	Withdrawn	Class 1 Vacant Land	Class 2 Residential	Class 3A Farm Regular	Class 3B Farm Qualified	Class 4 Commercial Industrial Apartment	*Business Personal Property
Atlantic	2,627	1,319	1,159	149	620	1,896	22	4	84	1
Bergen	2,557	964	1,497	96	56	2,013	......	16	472	......
Burlington	551	429	99	23	226	224	6	......	93	......
Camden	1,134	619	144	371	244	569	......	1	303	17
Cape May	625	615	10	......	108	361	......	......	156	......
Cumberland	757	470	419	53	207	384	22	17	127	......
Essex	1,784	1,385	347	52	60	712	......	2	1,010	......
Gloucester	818	472	247	99	530	195	22	7	64	......
Hudson	1,380	848	332	200	107	511	......	......	762	......
Hunterdon	440	359	80	1	102	246	79	......	11	1
Mercer	543	358	155	30	99	268	10	......	165	1
Middlesex	1,272	1,181	64	27	772	299	6	......	195	......
Monmouth	2,765	1,549	1,151	65	831	1,410	54	......	470	......
Morris	779	598	157	24	277	331	......	6	165	......
Ocean	3,594	1,264	2,094	236	1,274	2,198	10	41	71	......
Passaic	823	293	516	14	140	339	......	......	344	......
Salem	153	142	11	......	39	68	6	7	33	......
Somerset	682	636	38	8	154	454	12	5	56	1
Sussex	1,558	1,310	247	1	686	746	10	26	20	70
Union	808	186	583	39	28	590	......	1	189	......
Warren	297	255	13	29	136	89	33	......	39	......
Total	25,947	14,252	9,363	1,517	6,696	13,903	292	133	4,892	91

*Telephone and messenger systems companies.

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Harvey T. Staake, Jr., Absecon, 08201 (609) 641-5587 Ina Smith, Absecon George F. Gillespie, Absecon	Grace H. Staake, Absecon, 08201 (609) 641-2762
Atlantic City	William G. Ferry, Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 347-5630
Brigantine City	Louis Mason, Brigantine, 08203 (609) 266-0990	Donna Leisenring, Brigantine, 08203 (609) 266-0220
Buena Borough	Francis J. Andrews, Minotola, 08341 (609) 697-1780	Barth M. Castellari, Vineland, 08360 (609) 697-0679
Buena Vista Twp.	Bruno L. Tonielli, Buena, 08310 (609) 697-2100	Peter Micheletti, Buena, 08310 (609) 691-2100
Corbin City	Alberta T. Scates, Corbin City, 08270 (609) 623-2673	Janice Peterson, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta Scates, Egg Harbor, 08215 (609) 965-4747	John J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp.	Richard E. Squires, Linwood, 08221 (609) 927-5000 Edward D. Schmincke, Linwood	Bernard M. Murphy, Linwood, 08221 (609) 927-5000
Estell Manor City	Cornelius Garrison, Jr., Estell Manor, 08319 (609) 652-1851	Dorothy E. Wright, Estell Manor, 08319 (609) 467-2384
Folsom Borough	Joseph D. Ingemi, Jr., Folsom, 08037 (609) 561-6826	Neafa N. Curatola, Williamstown, 08094 (609) 561-4374
Galloway Twp.	Dorothy Montag, Cologne, 08213 (609) 965-0547	Leona M. Toltowicc, Cologne, 08213 (609) 965-1482
Hamilton Twp.	Joseph A. Perella, Mays Landing, 08330 (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Warren N. Murphy, Hammonton, 08037 (609) 561-5454 Samuel J. Cappuccio, Hammonton Paul Pullia, Hammonton	Theodore J. Trauner, Hammonton, 08037 (609) 561-0081
Linwood City	Joseph Perella, Linwood, 08221 (609) 653-8225	George P. Helfrich, Linwood, 08221 (609) 927-4109
Longport Borough	Charles R. Braun, Cologne, 08213 (609) 823-2731	Thomas Reed, Longport, 08403 (609) 823-2731
Margate City	Dora DeVine, Margate, 08402 (609) 822-1950 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-2605
Mullica Twp.	William Reeser, Elwood, 08217 (609) 561-3177	Bertha Roland, Elwood, 08217 (609) 561-4499
Northfield City	F. William Mitchell, Northfield, 08225 (609) 641-2054	Mary Schulz, Northfield, 08225 (609) 641-2083
Pleasantville City	Brian Vigue, Pleasantville, 08232 (609) 646-8073	Raymond J. Beckman, Jr., Pleasantville, 08232 (609) 646-2076
Port Republic City	George F. Gillespie, Absecon, 08241 (609) 652-1501 Louis Mason, Port Republic	Sara E. Garrison, Port Republic, 08241 (609) 652-7637
Somers Point City	F. William Mitchell, Somers Point, 08244 (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-2660
Ventnor City	Arthur Amonette, Ventnor, 08406 (609) 823-4174	Maureen Conover, Ventnor, 08406 (609) 823-4101
Weymouth Twp.	Alberta T. Scates, Mays Landing, 08330 (609) 625-2607	Amelia Messina, Belcoville, 08330 (609) 625-2831

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Borough	Robert Cross, Allendale, 07401 (201) 825-3700 Annette Baum, Allendale	Norman S. Lane, Allendale, 07401 (201) 825-3700
Alpine Borough	Louis R. Cacace, Alpine, 07620 (201) 768-6865	Alice Parsells, Alpine, 07620 (201) 768-6865

Bergenfield Borough	Lois Wieboldt, Bergenfield, 07621 (201) 384-6000	Charles Wood, Bergenfield, 07621 (201) 384-1100
Bogota Borough	Thomas McCullum, Bogota, 07603 (201) 342-1730	Helen Stipo, Bogota, 07603 (201) 342-1737
Carlstadt Borough	Edward McLaughlin, Carlstadt, 07072 (201) 939-2850 Paul Barbire, Woodridge	John Kilcullen, Carlstadt, 07072 (201) 939-2850
Cliffside Park Boro.	Robert N. Iulo, Cliffside Park, 07010 (201) 945-3456	Vincent T. McKenna, Cliffside Park, 07010 (201) 945-3456
Closter Borough	Harold Jonassen, Closter, 07624 (201) 784-0754	Norma Gottemoller, Closter, 07624 (201) 784-0755
Cresskill Borough	Alfred J. Schlegel, Cresskill, 07626 (201) 569-5400	George W. Stanton, Cresskill, 07626 (201) 569-5840
Damarest Borough	Peter M. Tintle, Demarest, 07627 (201) 768-3802	Lore Lehmann, Demarest, 07627 (201) 768-3611
Dumont Borough	Carmen N. Pentifallo, Dumont, 07628 (201) 385-7000	William Pizzute, Dumont, 07628 (201) 385-7000
East Rutherford Boro	Lester L. Plosia, E. Rutherford, 07073 (201) 933-3447 Mario J. Pedoto, East Rutherford Maurice Nafash, East Rutherford	Patrick DeVasto, Rutherford, 07073 (201) 933-3446
Edgewater Borough	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-1700	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Boro	Robert Smith, Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr., Elmwood Park Frank P. Battaglino, Elmwood Park	Joseph P. McQueeney, Elmwood Park, 07407 (201) 796-3900
Emerson Borough	George McFadden, Emerson, 07620 (201) 262-2807	Joseph McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567 Francis A. Deshusses, Englewood Cliffs	William Hoinash, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Borough	Edward A. McKenna, Fair Lawn, 07410 (201) 794-5318	Donald DeBruin, Fair Lawn, 07410 (201) 796-1700
Fairview Borough	Patrick DeSena, Fairview, 07022 (201) 943-3300 Robert N. Iulo, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 943-3300
Fort Lee Borough	Louis Montenegro, Fort Lee, 07024 (201) 592-3555	Dorothy Pagano, Fort Lee, 07024 (201) 592-3538
Franklin Lakes Boro	Otto K. Mutzberg, Franklin Lakes, 07417 (201) 891-1702	Bette Mahoney, Franklin Lakes, 07417 (201) 891-1754
Garfield City	Kurt Hielle, Garfield, 07026 (201) 340-2104	Rose Mayo, Garfield, 07026 (201) 478-6040
Glen Rock Borough	George McFadden, Glen Rock, 07452 (201) 447-0276	Valerie Maene, Glen Rock, 07452 (201) 447-2555
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 488-8088	Elizabeth D. Yock, Hackensack, 07601 (201) 342-3000
Harrington Park Boro	Raymond J. Damiano, Harrington Park, 07460 (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro.	Susan Yancey-Disbrow, Hasbrouck Heights, 07604 (201) 288-1102	Arthur Kluepfel, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Borough	Mary C. Dougherty, Haworth, 07641 (201) 384-8824	Christine Teichmann, Haworth, 07641 (201) 384-0450
Hillsdale Borough	George McFadden, Hillsdale, 07642 (201) 666-4800	Lorraine Shoop, Hillsdale, 07642 (201) 666-4800
Ho-Ho-Kus Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 652-4400	Katherine Shuart, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Borough	Frank E. Montmeat, Leonia, 07605 (201) 944-0740 Max Kerman, Leonia James L. Teats, Leonia	Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740
Little Ferry Boro	Harry J. Kohring, Little Ferry, 07643 (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833

Lodi Borough	Louis R. Montenegro, Lodi, 07644 (201) 365-4016 Frank Presto, Lodi	Andrew L. Pesenti, Lodi, 07644 (201) 365-4011
Lyndhurst Twp.	Dominick Notte, Lyndhurst, 07071 (201) 939-3292	Eleanor Domanico, Lyndhurst, 07071 (201) 939-3080
Mahwah Twp.	Ernest Ponessa, Mahwah, 07430 (201) 529-4033	Elizabeth Heflin, Mahwah, 07430 (201) 529-2850
Maywood Borough	Harold J. Shea, Maywood, 07607 (201) 845-8117	Harold C. Hotaling, Maywood, 07607 (201) 845-6700
Midland Park Boro	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Jane Lindstrom, Midland Park, 07432 (201) 444-1388
Montvale Borough	James Minaya, Montvale, 07645 (201) 391-5702	Sarah M. Doscher, Montvale, 07645 (201) 391-5700
Moonachie Borough	Harold Jonassen, Moonachie, 07074 (201) 641-1813	Kenneth Izzo, Moonachie, 07074 (201) 641-1814
New Milford Borough	Mary Dougherty, New Milford, 07646 (201) 262-6100	Gloria Wolf, New Milford, 07646 (201) 262-6100
North Arlington Boro	Robert Campora, Glen Rock, 07452 (201) 991-6060	Anthony Blasi, N. Arlington, 07032 (201) 991-8150
Northvale Borough	John Guercio, Northvale, 07647 (201) 767-3330	Ruth M. Pribish, Northvale, 07647 (201) 767-3330
Norwood Borough	John Guercio, Norwood, 07648 (201) 767-7206	Richard Vogler, Norwood, 07648 (201) 767-7206
Oakland Borough	James Van Delden, Oakland, 07436 (201) 337-8111 Dean E. Cole, Oakland	Ann Marie Mancuso, Oakland, 07436 (201) 337-8111
Old Tappan Borough	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	John McKittrick, Old Tappan, 07675 (201) 664-1849
Oradell Borough	B. Charles Weissinger, Oradell, 07649 (201) 265-3111	Virginia Fergusson, Oradell, 07649 (201) 261-2066
Palisades Park Boro	Harold F. Wrightington, Palisades Park, 07650 (201) 947-0304	Patricia Albanese, Palisades Park, 07650 (201) 944-2713
Paramus Borough	Clifford G. Steele, Paramus, 07652 (201) 265-2100 Dorothy Dreitz, Paramus	Ann Branksness, Paramus, 07652 (201) 265-2100
Park Ridge Borough	Joseph Burek, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Borough	M. Richard Muti, Ramsey, 07446 (201) 825-3400 Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400
Ridgefield Borough	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Joseph Calabria, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Twp.	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Jeanne Spliedt, Ridgefield Park, 07660 (201) 641-4950
Ridgewood Village	Charles J. Shutt, Ridgewood, 07450 (201) 444-5500	James Ten Hoeve, Ridgewood, 07450 (201) 444-5500
River Edge Borough	George McFadden, River Edge, 07661 (201) 262-1778	Donald Perlee, River Edge, 07661 (201) 262-1936
River Vale Twp.	Irwin Sabin, River Vale, 07675 (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Twp.	Armand Palazzi, S. Hackensack, 07606 (201) 843-1519	Philip J. Galfo, Rochelle Park, 07662 (201) 843-1519
Rockleigh Borough	John Guercio, Rockleigh, 07647 (201) 768-4217	Barbara Stoever, Rockleigh, 07647 (201) 768-4217
Rutherford Borough	Edward J. McLaughlin, Rutherford, 07070 (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Twp.	John J. Falato, S. Hackensack, 07606 (201) 843-7100	Patricia R. Kelley, Saddle Brook, 07662 (201) 843-7100
Saddle River Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 327-2609	Frank W. Hanson, Saddle Brook, 07458 (201) 327-4949
South Hackensack Twp.	Louis R. Montenegro, S. Hackensack, 07606 (201) 440-1815 John Jannuzzi, S. Hackensack Armand Palazzi, S. Hackensack	Veea Calcaine, S. Hackensack, 07606 (201) 440-1815
Teaneck Twp.	Joseph B. Krupinski, Teaneck, 07666 (201) 837-1600	Sandra L. Kaye, Teaneck, 07666 (201) 837-1600

Tenafly Borough	Claire M. Young, Tenafly, 07670 (201) 568-6100	Charles Leroy, Tenafly, 07670 (201) 568-6100
Teterboro Borough	Leon Sitek, Teterboro, 07608 (201) 288-2850	George Van Wagenen, Teterboro, 07608 (201) 288-1200 or 288-3103
Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 327-0573	Lucille Sorce, Upper Saddle River, 07458 (201) 327-0385
Waldwick Borough	Patricia L. Webster, Waldwick, 07463 (201) 652-5300	Adeline Portsmore, Waldwick, 07463 (201) 652-5858
Wallington Borough	Stuart A. Stolarz, Wallington, 07057 (201) 777-0318	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Twp.	Raymond J. Damiano, Westwood, 07675 (201) 664-1292	Florence Jancek, Westwood, 07675 (201) 666-8797
Westwood Borough	James G. Sealy, Westwood, 07675 (201) 664-7100	Eugene F. Young, Westwood, 07675 (201) 664-7061
Woodcliff Lake Boro	John P. Campbell, Woodcliff Lake, 07675 (201) 391-4977	Domenica Patafio, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Borough	Frank Porfido, Wood-Ridge, 07075 (201) 939-0202	Donald H. Perlee, Wood-Ridge, 07075 (201) 939-0202
Wyckoff Twp.	Carolyn H. Landi, Wyckoff, 07481 (201) 891-7000	James Ten Kate, Wyckoff, 07481 (201) 891-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Twp.	Cornelious Garrison, Port Republic, 08241 (609) 296-1666	Barbara J. Van Allen, New Gretna, 08224 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-0205 or 387-0959	James Tunney, Beverly, 08010 (609) 387-1600
Bordentown City	Donald Kosul, Trenton, 08629 (609) 298-0073	Elizabeth L. Mackinnon, Bordentown, 08505 (609) 298-0604
Bordentown Twp.	William Tantum, Bordentown, 08505 (609) 298-2809 James Harvey, Bordentown Walter Kosul, Bordentown	Elizabeth D. Thompson, Bordentown, 08505 (609) 298-2800
Burlington City	Hobart F. Stecher, Burlington, 08016 (609) 386-0370 Baird M. Applegate, Jr., Burlington Frank Fiorelli, Burlington	Joseph M. Wallace, Burlington, 08016 (609) 386-0316
Burlington Twp.	VACANCY, Burlington, 08016 (609) 386-4444	Mary Washington, Burlington, 08016 (609) 386-0505
Chesterfield Twp.	James Harvey, Trenton, 08620 (609) 298-2315	Margaret S. Davis, Trenton, 08620 (609) 298-2315
Cinnaminson Twp.	William Sharp, Cinnaminson, 08077 (609) 829-6000	Joan Nolde, Cinnaminson, 08077 (609) 829-6000
Delanco Twp.	Donn Lamon, Delanco, 08075 (609) 461-0561	Joseph M. Wallace, Jr., Delanco, 08075 (609) 461-1589
Delran Twp.	George J. Scimeca, Jr., Delran, 08075 (609) 461-7734 August C. Leusner, Riverside	Donna Ibbetson, Delran, 08075 (609) 461-7734
Easthampton Twp.	Matthew S. Chudoba, Mount Holly, 08060 (609) 267-5723	Patricia Pinkus, Mt. Holly, 08060 (609) 267-5723
Edgewater Park Twp.	Edward J. Burek, Beverly, 08010 (609) 877-3838	Charles Kloss, Edgewater Park, 07020 (609) 877-2062
Evesham Twp.	Edward J. Bligh, Marlton, 08053 (609) 983-2914	Carol Stair, Marlton, 08053 (609) 983-2900
Fieldsboro Borough	Walter G. Kosul, Trenton, 08610 (609) 298-0184	Evelyn Archer, Fieldsboro, 08505 (609) 298-2809
Florence Twp.	Walter W. McDermott, Florence, 08518	Harry Fauver, Jr., Florence, 08518 (609) 499-0259
Hainesport Twp.	William E. Birchall, Jr., Hainesport, 08036 (609) 267-2730	Marie P. Gribbin, Hainesport, 08036 (609) 267-2730
Lumberton Twp.	William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217	Harvey M. Sydnor, Lumberton, 08048 (609) 267-5961
Mainsfield Twp.	James Harvey, Trenton, 08620 (609) 298-0542	Joan B. Slane, Columbus, 08022 (609) 298-4455

Maple Shade Twp.	Charles J. Johnson, Maple Shade, 08052 (609) 779-9610	Joseph C. Sheridan, Jr., Maple Shade, 08052 (609) 799-9610
Medford Twp.	Henry W. Haines, Medford, 08055 (609) 654-2608	Joan Allen, Medford, 08055 (609) 654-2608
Medford Lakes Boro	William J. McQuillan, Jr., Medford Lakes, 08055 (609) 654-8898	John A. Weaver, Jr., Medford Lakes, 08055 (609) 654-8898
Moorestown Twp.	Edward J. Burek, Moorestown, 08057 (609) 235-0912	David E. Longacre, Moorestown, 08057 (609) 235-1912
Mount Holly Twp.	George C. Thomulka, Mount Holly, 08060 (609) 267-0170	Barry Larsen, Mt. Holly, 08060 (609) 267-0170
Mount Laurel Twp.	Edward J. Burek, Mt. Laurel, 08054 (609) 234-0001	Barbara Gnang, Mt. Laurel, 08054 (609) 234-0001
New Hanover Twp.	Donald B. Malloy, Cookstown, 08511 (609) 758-7171	Mildred I. South, Cookstown, 08511 (609) 723-2565
North Hanover Twp.	Donald Kosul, Trenton, 08629 (609) 758-2522	Margaret B. Davis, Allentown, 08510 (609) 758-2522
Palmyra Borough	William H. Evaul, Palmyra, 08065 (609) 829-6100	Rudolf K. Creyaufmiller, Jr., Palmyra, 08065 (609) 829-6100
Pemberton Borough	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Theodore Thorn, Pemberton, 08068 (609) 894-8222
Pemberton Twp.	Walter Kosul, New Lisbon, 08064 (609) 894-8201	Mildred J. Speaker, New Lisbon, 08064 (609) 894-8201
Riverside Twp.	Chester J. Jankowski, Riverside, 08075 (609) 461-1460 Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside, 08075 (609) 461-1460
Riverton Borough	William H. Evaul, Palmyra, 08065 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Twp.	James J. Noble, Mount Holly, 08060 (609) 267-9530	Louise Berger, Vincentown, 08088 (609) 268-9530
Southampton Twp.	John Keller, Vincetown, 08088 (609) 859-3232	Joan Westcott, Vincentown, 08088 (609) 859-3235
Springfield Twp.	James Noble, Jobstown, 08041 (609) 723-4848	Virginia L. Freck, Jobstown, 08041 (609) 723-2464
Tabernacle Twp.	James Noble, Mt. Holly, 08060 (609) 268-1479	John R. Cox, Vincentown, 08088 (609) 268-0447
Washington Twp.	Cornelius Garrison, Pt. Republic, 08241 (609) 965-3062	William Walters, Egg Harbor, 08215 (609) 965-3062
Westhampton Twp.	James J. Noble, Mt. Holly, 08060 (609) 267-1891	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Twp.	William G. Skelly, Willingboro, 08046 (609) 877-2203	Sadie L. Johnson, Willingboro, 08046 (609) 877-2204 or 877-2206
Woodland Twp.	John Keller, Jr., Chatsworth, 08019 (609) 268-0664	Barbara Van Allen, Chatsworth, 08019 (609) 726-1700
Wrightstown Borough	John Keller, Jr., Wrightstown, 08562 (609) 723-4450 or 758-2453	Elizabeth Kirby, Wrightstown, 08562 (609) 723-4450

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Borough	Joseph T. Patermo, Audubon, 08106 (609) 547-0710	Margaret Meekins, Audubon, 08106 (609) 547-0710
Audubon Park Borough	Thomas F. Beal, Runnemede, 08078 (609) 547-5236	Fred Ledrick, Audubon Park, 08106 (609) 547-5236
Barrington Borough	Stephen Kessler, Barrington, 08007 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0707
Bellmawr Borough	Andrew J. Doyle, Bellmawr, 08030 (609) 933-1313 Joseph Piduch, Bellmawr	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313
Berlin Borough	Christine Wahl, Berlin, 08009 (609) 767-2999 or 767-0022	Frances T. Cartwright, Berlin, 08009 (609) 767-0022
Berlin Twp.	Albert Stack, Jr., West Berlin, 08091 (609) 767-4380	Richard F. McCarthy, W. Berlin, 08091 (609) 767-4380
Brooklawn Borough	William M. Hunt, Brooklawn, 08030 (609) 456-0750 Herman J. vander Straeten, Brooklawn	George Damminger, Brooklawn, 08030 (609) 456-0750

Camden City	Patrick T. Corbett, Camden, 08101 (609) 757-7017	Thomas A. Quattrochi, Camden, 08101 (609) 757-7000
Cherry Hill Twp.	Joseph Zerbo, Cherry Hill, 08034 (609) 665-6500	John J. Zarrolli, Cherry Hill, 08101 (609) 665-2800
Chesilhurst Borough	William T. Lamb, Lawnside, 08045 (609) 767-4153	Robert B. Williams, Waterfor, 08089 (609) 767-4153
Clementon Borough	Charles A. Warrington, Clementon, 08021 (609) 783-0284	Kathryn Stiles, Clementon, 08021 (609) 783-0294
Collingswood Borough	Walter Young, Collingswood, 08108 (609) 854-0720	F. Adelaide Spear, Collingswood, 08108 (609) 854-0720
Gibbsboro Borough	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655	Marguerite E. Stroll, Gibbsboro, 08026 (609) 783-6655
Gloucester City	William Hunt, Gloucester City, 08030 (609) 456-1250	Francis J. Gorman, Gloucester City, 08030 (609) 456-1250
Gloucester Twp.	Gilbert V. Goble, Blackwood, 08012 (609) 228-4000 Edward J. Tuszl, Blackwood Enis Cooper, Blackwood	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Twp.	Albert C. Stack, Jr., Westmont, 08108 (609) 854-2727	Clara Milsted, Collingswood, 08108 (609) 854-2727
Haddonfield Borough	Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700	Janet Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Boro	William Hunt, Haddon Heights, 08035 (609) 547-7164	Kathryn M. Jones, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Borough	Albert C. Stack, Jr., Atco, 08004 (609) 767-9493 or 846-6237	Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068
Laurel Springs Boro	Albert C. Stack, Jr., Atco, 08004 (609) 784-0500	Patricia A. McCunney, Laurel Springs, 08021 (609) 784-1026
Lawnside Borough	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Howard Brown, Lawnside, 08045 (609) 547-4045
Lindenwold Borough	Michael J. Sheridan, Lindenwold, 08021 (609) 783-2585	Kathleen Borek, Lindenwold, 08021 (609) 783-2585
Magnolia Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520 James L. Nack, Magnolia	Barbara B. Gorman, Magnolia, 08049 (609) 783-1520
Merchantville Boro	A. Hobart Grant, Merchantville, 08109 (609) 662-2474	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Ephraim Borough	John J. McGraw, Haddonfield, 08033 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Borough	Anthony Leone, Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn	Judy Dolce, Oaklyn, 08107 (609) 858-2457
Pennsauken Twp.	William R. Buffington, Pennsauken, 08110 (609) 665-1000 Anthony R. Leone, Pennsauken	Harold Roesler, Pennsauken, 08110 (609) 665-1000
Pine Hill Borough	Michael J. Shridan, Pine Hill, 08021 (609) 783-7400	Mildred Mayer, Pine Hill, 08021 (609) 783-9020
Pine Valley Borough	John Redman, Clementon, 08021 (609) 783-7078	Robert W. Mather, Clementon, 08021 (609) 783-0374
Runnemede Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 939-4437	David J. Watson, Runnemede, 08078 (609) 939-5161
Somerdale Borough	Walter A. Baxter, Jr., Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Borough	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Borough	A. Hobart Grant, Merchantville, 08109 (609) 429-1878	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878
Voorhees Twp.	Michael C. Kane, Voorhees, 08043 (609) 429-7757	Florence E. Brady, Voorhees, 08043 (609) 429-7762
Waterford Twp.	Albert Stack, Atco, 08004 (609) 767-0360	Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Twp.	Stephen Kessler, Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Mauriello, Braddock, 08037 (609) 567-0700

Woodlynne Borough	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Meyers, Woodlynne, 08107 (609) 962-8300

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSORS—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Borough	George Powell, Jr., Avalon, 08202 (609) 967-8200	Peggy Peterson, Avalon, 08202 (609) 967-8200
Cape May City	John T. Dollinger, Cape May, 08204 (609) 884-8411	Helen Lois Smith, Cape May, 08204 (609) 884-8411
Cape May Point Boro	Sandra J. Sharpley, Cape May Point, 08212 (609) 886-2005	Evelyn Marcotte, Cape May Point, 08212 (609) 884-5603
Dennis Twp.	W. Walter Robinson, Dennisville, 08214 (609) 861-2314	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122
Lower Twp.	Sandra J. Sharpley, Villas, 08251 (609) 886-2005	Joan Douglass Taylor, Villas, 08251 (609) 886-2005
Middle Twp.	Joseph H. Ravitz, Cape May Court House, 08210 (609) 465-4434	Annie Watson, Cape May Court House, 08210 (609) 465-7191
North Wildwood City	Frank C. Nelson, Jr., N. Wildwood, 08260 (609) 522-1041	Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226 (609) 399-6111	Charles Camp, Ocean City, 08226 (609) 399-6111
Sea Isle City	John J. Newman, Sea Isle City, 08243 (609) 263-2500	Verna Lynch, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Borough	Edwin F. Pain, Stone Harbor, 08247 (609) 368-5102	Billie Sellers, Stone Harbor, 08247 (609) 368-5102
Upper Twp.	F. William Mitchell, Tuckahoe, 08250 (609) 628-2012	Muriel Wimberg, Tuckahoe, 08250 (609) 628-2012
West Cape May Boro	Frank C. Nelson, Jr., W. Cape May, 08204 (609) 884-2727	Clinton Van Berry, W. Cape May, 08204 (609) 884-2726
West Wildwood Boro	Andre Souchak, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, W. Wildwood, 08260 (609) 522-4845
Wildwood City	Andre P. Souchak, Wildwood, 08260 (609) 522-2444	Albert E. Tarbotten, Jr., Wildwood, 08260 (609) 522-2444
Wildwood Crest Boro	Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7788	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Borough	John J. Newman, Woodbine, 08270 (609) 861-2153	Frances Pettit, Woodbine, 08270 (609) 861-2153 or 861-2152

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City	Mary DiMatteo, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Twp.	David Brown, Port Norris, 08349 (609) 785-1111	Grace R. Robinson, Port Norris, 08349 (609) 785-1111
Dearfield Twp.	Joseph F. Crispo, Bridgeton, 08302 (609) 455-3200	Joseph Pipitone, Rosenhayn, 08352 (609) 455-3200
Downe Twp.	Wayne Mounts, Dividing Creek, 08315 (609) 785-0739	Anna Saulin, Newport, 08345 (609) 477-0739
Fairfield Twp.	Franklin Atkinson, Fairton, 08320 (609) 451-9284	Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Twp.	Franklin Atkinson, Bridgeton, 08302 (609) 451-3588	Laura Mae Doughty, Greenwich, 08323 (609) 451-2314
Hopewell Twp.	Franklin Atkinson, Bridgeton, 08302 (609) 455-4330	Bruce Ricards, Bridgeton, 08302 (609) 455-1230
Lawrence Twp.	Meihale S. Lascaredes, Millville, 08332 (609) 447-4554	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Twp.	Edward Carlisle, Heislerville, 08324 (609) 785-0422	Roy Oliver, Dorchester, 08327 (609) 785-1120
Millville City	Ralph Layne, Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000
Shiloh Borough	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Twp.	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	David G. Russell, Bridgeton, 08302 (609) 455-5424

Upper Deerfield Twp.	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	William Nikitich, Vineland, 08360 (609) 691-3000	Alan Bernardini, Vineland, 08360 (609) 691-3000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Town	Peter A. Torre, Belleville, 07109 (201) 759-9100	Stephen N. Vogel, Jr., Belleville, 07109 (201) 759-9100
Bloomfield Town	Floyd Rake, Bloomfield, 07003 (201) 743-4400 Ext. 241	Victor A. Patti, Bloomfield, 07003 (201) 743-4400
Caldwell Boro	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Maureen Pollock, Caldwell, 07006 (201) 226-6100
Cedar Grove Twp.	Robert Johnson, Jr., Cedar Grove, 07009 (201) 239-1410	Jean L. Ryan, Cedar Grove, 07009 (201) 239-1410
East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105 Nickolas J. Hook, E. Orange	James R. Oates, E. Orange, 07019 (201) 266-5130
Essex Fells Borough	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Borough	Charles G. Schmitz, Fairfield, 07006 (201) 227-0580	Victoria Nigro, Fairfield, 07006 (201) 227-0580
Glen Ridge Borough	Robert Ebert, Glen Ridge, 07028 (201) 748-8400	Stephen C. Berry, Glen Ridge, 07028 (201) 748-8400
Irvington Town	Peter Smith, Irvington, 07111 (201) 399-8111 James Gibbs, Irvington	Kathleen Mueller, Irvington, 07111 (201) 399-8111
Livingston Twp.	Richard J. Sheola, Livingston, 07039 (201) 992-5000	Lawrence R. Traver, Livingston, 07039 (201) 992-5000
Maplewood Twp.	Harold H. Liebeskind, Maplewood, 07040 (201) 762-8120	Joseph W. Bonin, Maplewood, 07040 (201) 762-8120
Millburn Twp.	John J. Murray, Millburn, 07041 (201) 564-7081	Gerald A. Viturello, Millburn, 07041 (201) 564-7083
Montclair Township	Jean Caradonna, Montclair, 07042 (201) 744-1400 Ext. 838	Luisa Castillo, Montclair, 07042 (201) 744-1400 Ext. 823 or 824
Newark City	Joseph Frisina, Newark, 07102 (201) 733-3952	Kenneth A. Joseph, Newark, 07102 (201) 733-8098
North Caldwell Boro	Charles G. Schmitz, N. Caldwell, 07006 (201) 228-4444	Frances I. Lucchino, N. Caldwell, 07006 (201) 228-4444
Nutley Town	Joseph F. Reilley, Nutley, 07110 (201) 667-2800	Violet J. Hynes, Nutley, 07110 (201) 667-2800
Orange City	John J. Cuccolo, Orange, 07050 (201) 266-4013	Eleanor Hayes, Orange, 07050 (201) 266-4018
Roseland Borough	Robert J. Johnson, Jr., Roseland, 07068 (201) 226-8080	Robert D. Bosworth, Roseland, 07068 (201) 226-8080
So. Orange Village Twp.	Edward T. Coll, So. Orange, 07079 (201) 762-6000	Margaret Newman, So. Orange, 07079 (201) 762-6000
Verona Borough	William Merdinger, Verona, 07044 (201) 239-3496	Dorothy M. Trimmer, Verona, 07044 (201) 239-5291
West Caldwell Boro	Ralph W. Todd, W. Caldwell, 07006 (201) 226-2300 Henry A. Wefferling, Jr., W. Caldwell Franklin P. Walton, W. Caldwell	Donald E. West, W. Caldwell, 07006 (201) 226-2300
West Orange Town	Joseph Scaturro, Jr., W. Orange, 07052 (201) 325-4060	Joseph G. Antonucci, W. Orange, 07052 (201) 325-4077

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Borough	Joseph A. Crane, Clayton, 08312 (609) 881-2882 Robert Checchia, Clayton	Alice Anton, Clayton, 08312 (609) 881-2882
Deptford Twp.	Jospeh A. Crane, Deptford, 08096 (609) 845-5300 Alicia Melson, Deptford	Joyce Michaels, Deptford, 08096 (609) 845-3184

East Greenwich Twp.	John F. D'Andrea, Clarksboro, 08020 (609) 423-4637	Lois Pinzka, Clarksboro, 08020 (609) 423-0606
Elk Twp.	Charles Schimp, Monroeville, 08343 (609) 881-6525 Bruce Coyle, Williamstown, 08094	Louise N. Ziennker, Mullica Hill, 08062 (609) 478-2254
Franklin Twp.	John W. Keuler, Sr., Franklinville, 08322 (609) 694-1234 George Tice, Sr., Woodbury Heights	Alex Clemick, Franklinville, 08322 (609) 694-1234
Glassboro Borough	Michael J. Sheridan, Glassboro, 08028 (609) 881-0292 Francis M. Flynn, Jr., Glassboro	Allan Bernardini, Glassboro, 08028 (609) 881-9230
Greenwich Twp.	Frank P. Leone, Gibbstown, 08027 (609) 423-1004	Mildren Flagg, Gibbstown, 08027 (609) 423-1004
Harrison Twp.	Kenneth T. Stretch, Mullica Hill, 08062 (609) 478-4111	Patricia Shute, Mullica Hill, 08062 (609) 478-4111
Logan Twp.	Horace J. Spoto, Bridgeport, 08014 (609) 467-3424	Patricia Shute, Bridgeport, 08014 (609) 467-3606
Mantua Twp.	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Marie Hires, Mantua, 08051 (609) 468-1500
Monroe Twp.	Bruce B. Coyle, Williamstown, 08094 (609) 629-9251 Walter B. Trout, Williamstown	Anthony Bannister, Williamstown, 08094 (609) 9251
National Park Boro	James H. Jones, National Park, 08063 (609) 845-3891	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Borough	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Borough	Franklin T. Price, Paulsboro, 08066 (609) 423-1500 or 423-1658 James B. Milliken, Paulsboro	Ester Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Borough	Ronald J. Fijalkowski, Pitman, 08071 (609) 589-3522 E. Chris Kloss, Pitman Nicholas Monahan, Deptford	Lois Thompson, Pitman, 08071 (609) 589-3522
South Harrison Twp.	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216	William C. Pettit, Harrisonville, 08039 (609) 769-2531
Swedesboro Borough	John D'Andrea, Swedesboro, 08085 (609) 467-0202 or 423-4637	Lura M. Conner, Swedesboro, 08085 (609) 467-0202
Washington Twp.	Victoria Riddle, Turnersville, 08012 (609) 589-0535	Franklin G. Atkinson, Blackwood, 08012 (609) 589-0538
Wenonah Borough	Frank McFadden, Wenonah, 08090 (609) 468-5228 Philip J. Schuler, Wenonah	Albert Sargent, Wenonah, 08090 (609) 468-5228
West Deptford Twp.	H. Adelbert Moore, Jr., Thorofare, 08096 (609) 845-4004	Elaine Pennock, Thorofare, 08086 (609) 845-4004
Westville Borough	William M. Hunt, Brooklawn, 08090 (609) 456-0030	Janice Stanley, Westville, 08093 (609) 456-0030
Woodbury City	Horace Spoto, Woodbury, 08096 (609) 845-1300	Charles Owens, Jr., Woodbury, 08096 (609) 845-1300
Woodbury Heights Boro	John W. Keuler, Sr., Woodbury Heights, 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights George Tice, Sr., Woodbury Heights	Francis J. Gaudet, Woodbury Heights, 08097 (609) 848-2832
Woolwich Twp.	William T. Schoener, Swedesboro, 08085 (609) 467-9808	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne, 07002 (201) 858-6048	Neil P. Barmann, Bayonne, 07002 (201) 858-6054
East Newark Borough	Henry Michaliszyn, E. Newark, 07029 (201) 481-2902	Stanley L. Rimgail, E. Newark, 07029 (201) 481-2902
Guttenberg Town	James C. Terhune, Secaucus, 07094 (201) 868-2516	Caroline H. Amiage, Guttenberg, 07093 (201) 868-3304
Harrison Town	Albert Cifelli, Harrision, 07029 (201) 482-1180	Anthony J. Cicchino, Harrison, 07029 (201) 483-7329

Hoboken City	Woodrow S. Monte, Hoboken, 07030 (201) 420-2023 Andrew P. McGuire, Hoboken Frank Bucino, Hoboken	Louis Picardo, Hoboken, 07030 (201) 420-2023
Jersey City	Margaret Jeffers, Jersey City, 07302 (201) 547-5131	Fred Tomkins, Jersey City, 07302 (201) 547-5120
Kearny Town	Charles B. Hand, Kearny, 07032 (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Twp.	Paul Sadlon, North Bergen, 07047 (201) 863-8500 Irwin Sabin, N. Bergen	Linda Weissman, North Bergen, 07047 (201) 863-8500
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 330-2030	Albert G. Bartolozzi, Secaucus, 07094 (201) 330-2021
Union City	Hugh A. McGuire, Jr., Union City, 07087 (201) 348-5727 Joseph P. Stancati, Union City	Rose Greene, Union City, 07087 (201) 348-5714
Weehawken Twp.	Paul R. Sadlon, Weehawken, 07087 (201) 865-7394	Aurora Garcia, Weehawken, 07087 (201) 867-2026
West New York Town	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York	Helen Cameron, West New York, 07093 (201) 861-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Twp.	Curtis H. Schick, Little York, 08834 (201) 996-2855	Elsie H. Tigar, Milford, 08848 (201) 996-2702
Bethlehem Twp.	Adolphus L. Busch, Hampton, 08827 (201) 537-2666	Eloise Hagaman, Asbury, 08802 (201) 735-4107
Bloomsbury Borough	Alma Papics, Flemington, 08822 (201) 782-4459	Judy Holmberg, Bloomsbury, 08804 (201) 479-4924
Califon Borough	Vicent J. Maguire, Annandale, 08801 (201) 735-5242	Joseph L. Inguagiato, Califon, 07830 (201) 832-2091
Clinton Town	Marcia S. Zujkowski, N. Plainfield, 07063 (201) 753-8000 Ext. 41	Nancy E. Smith, Clinton, 08809 (201) 735-8616
Clinton Twp.	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Vacancy, Annandale, 08801 (201) 735-5242
Delaware Twp.	Benner E. Hunt, Stockton, 08559 (609) 397-3240	Agnes Higgins, Sergeantsville, 08557 (609) 397-3240
East Amwell Twp.	C. Gilbert Blatchley, Hopewell, 08525 (201) 782-8536	Beatrice Aten, Ringoes, 08551 (201) 782-5209
Flemington Borough	William Brewer, Flemington, 08822 (201) 782-8840	Florence Miller, Flemington, 08822 (201) 782-8840
Franklin Twp.	Robert W. Schmid, Pittstown, 08867 (201) 735-4283	Shirley H. Peterson, Flemington, 08822 (201) 782-3574
Frenchtown Borough	Charles G. Thorne, Annandale, 08801 (201) 735-8635	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Borough	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Glen Gardner, 08826 (201) 537-2527
Hampton Borough	Robert McN. Vance. Somerville, 08876 (201) 526-1226	Robert Smith, Hampton, 08827 (201) 537-2329
High Bridge Borough	Frank Jones, High Bridge, 08829 (201) 735-7047	Deborah Giordano, High Bridge, 08829 (201) 658-6170
Holland Twp.	Paul Frank Dzavik, Milford, 08848 (201) 995-4830	William F. Case, Milford, 08848 (201) 995-2047
Kingwood Twp.	Larry Melamed, Trenton, 08619 (215) 943-6861	Margaret Augustine, Frenchtown, 08825 (201) 996-4276
Lambertville City	Eli Serlenga, Lambertville, 08530 (609) 397-2337	Dorothy A. Bolmer, Lambertville, 08530 (609) 397-0110
Lebanon Borough	Curtis Schick, Little York, 08834 (201) 236-2820	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342
Lebanon Twp.	Carole Hoffman, Glen Gardner, 08826 (201) 537-2180	Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525
Milford Borough	Charles G. Thorne, Milford, 08848 (201) 995-4323	Mrs. William Bailey, Milford, 08848 (201) 995-2760

Raritan Twp.	William A. Brewer, Flemington, 08822 (201) 782-2919	John E. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Twp.	Norman A. Stevens, Whitehouse Station, 08889 (201) 534-4051	Stephanie Baggley, Whitehouse Station, 08889 (201) 534-4051
Stockton Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Charles J. Soriero, Jr., Stockton, 08559 (609) 397-2051
Tewksbury Twp.	Henry H. Barlow, Califon, 07830 (201) 439-2205	Catherine Park, Califon, 07830 (201) 832-5161
Union Twp.	Vincent J. Maguire, Annadale, 08801 (201) 735-5242	Elaine Langan, Hampton, 08827 (201) 735-9110
West Amwell Twp.	Eli Serlenga, Lambertville, 08430 (609) 397-2337	Mildred E. Lambert, Lambertville, 08530 (609) 397-2054

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Twp.	Edward C. Noller, E. Windsor, 08520 (609) 443-4000	Dolores A. Bell, E. Windsor, 08520 (609) 443-4000
Ewing Twp.	H. Edward Klenk, Trenton, 08618 (609) 883-2900 Charles Drotar, Jr., Trenton Sebastian R. Fraulino, Trenton John Elder, Trenton	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Twp.	H. Randolph Brokaw, Trenton, 08650 (609) 890-3557	Mary Cook, Trenton, 08650 (609) 890-3546
Hightstown Borough	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Edith V. Erving, Hightstown, 08520 (609) 448-1080
Hopewell Borough	Christopher Fuges, Hopewell, 08525 (609) 466-0965	Alice M. Lowe, Hopewell, 08525 (609) 466-0965
Hopewell Twp.	Donald Kosul, Titusville, 08560 (609) 737-0607	Mildred H. Geruc, Titusville, 08560 (609) 737-0630
Lawrence Twp.	William H. Hough, Lawrenceville, 08648 (609) 896-9400 Ext. 213	Thomas R. Kalisch, Lawrenceville, 08648 (609) 896-9400 Ext. 219
Pennington Borough	William C. Rockel, Pennington, 08534 (609) 737-0276	Lillian I. Spais, Pennington, 08534 (609) 737-0276
Princeton Borough	Stuart Robson, Jr., Princeton, 08540 (609) 924-3439	Helen M. Bess, Princeton, 08540 (609) 924-3439
Princeton Twp.	Stuart Robson, Jr., Princeton, 08540 (609) 924-1084	John S. Clawson, Jr., Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3091	Steven Zielinski, Trenton, 08608 (609) 989-3023
Washington Twp.	E. Lee Jones, Robbinsville, 08691 (609) 259-9498	Judith Scheideler, Robbinsville, 08691 (609) 259-9498
West Windsor Twp.	Steven H. Benner, Princeton Junction, 08550 (609) 799-2400	Kay T. Reed, Princeton Junction, 08550 (609) 799-2400

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Borough	Matthew W. Costello, Carteret, 07008 (201) 541-7822	Monroe Schneckendorf, Carteret, 07008 (201) 541-7814
Cranbury Twp.	Robert S. Barlow, Jr., Cranbury, 08512 (609) 395-0544 Asa Mowery, Cranbury Richard M. Scott, Cranbury	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760
Dunellen Borough	Anthony Frazanno, Dunellen, 08812 (201) 968-3033	Mrs. K.S. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Twp.	William T. Bailey, E. Brunswick, 08816 (201) 254-4600	Irene Wolff, E. Brunswick, 08816 (201) 254-4600
Edison Twp.	John W. Mooney, Edison, 08817 (201) 287-0900 Joseph Buck, Edison	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Borough	Edward Heindel, Jamesburg, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828
Highland Park Borough	J. Howard Kolb, Highland Park, 08904 (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400

Jamesburg Borough	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Borough	Kathy Hayes, Metuchen, 08840 (201) 549-3600	Eleanor Brenan, Metuchen, 08840 (201) 549-3600
Middlesex Borough	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	John Ross, Middlesex, 08846 (201) 356-7400
Milltown Borough	Eldo Magnani, Jr., Sayreville, 08872 (201) 828-2100	Mary Rodemacher, Milltown, 08850 (201) 828-2100
Monroe Twp.	Thomas R. Lawrence, Jamesburg, 08831 (201) 521-4400	Josephine Rosnick, Jamesburg, 08831 (201) 521-4400
New Brunswick City	Louis Schick, New Brunswick, 08901 (201) 745-5011	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5030
North Brunswick Twp.	Susan Supak, North Brunswick, 08902 (201) 247-0922	Pamela Roskey, N. Brunswick, 08902 (201) 247-0922
Old Bridge Twp.	Courtney Powell, Old Bridge, 08857 (201) 721-5500	Claire Viafora, Old Bridge, 08857 (201) 721-5600
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290 Eldo Magnani, Jr., Perth Amboy	Marion La Pira, Perth Amboy, 08861 (201) 826-2067
Piscataway Twp.	Joan Dambach, Piscataway, 08854 (201) 826-0290 Thomas Boyle, Dunellen John Redmond, Piscataway	Edward Wanzie, Piscataway, 08854 (201) 981-0800
Plainsboro Twp.	Robert Barlow, Plainsboro, 08512 (609) 499-0909	Philip Rodefeld, Plainsboro, 08536 (609) 981-0800
Sayreville Borough	John H. Kolb, Sayreville, 08872 (201) 257-3200	James P. Dolan, Sayreville, 08872 (201) 257-3200
South Amboy City	Charles Monica, South Amboy, 08879 (201) 721-0064	Jo Anne Brennan, So. Amboy, 08879 (201) 721-0106
South Brunswick Twp.	Eli Serlenga, Monmouth Junction, 08852 (201) 329-4000 Linda E. Peters, Monmouth Junction	Joseph E. Rauch, Monmouth Junction, 08852 (201) 329-8122
South Plainfield Boro	Gary Toth, So. Plainfield, 07080 (201) 754-9000	Charles O. Hauss, So. Plainfield, 07080 (201) 754-9000
South River Borough	Carl J. Alongi, Jr., So. River, 08882 (201) 257-1209	John J. Wornowicz, So. River, 08882 (201) 238-3930
Spotswood Borough	Susan Supak, Spotswood, 08884 (201) 251-2068	Jean Gretch, Spotswood, 08884 (201) 251-2346
Woodbridge Twp.	John Redmond, Woodbridge, 07095 (201) 634-3500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Twp.	Frank Nelson, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Borough	Benjamin P. Lissner, Jr., Deal, 07711 (201) 531-2757	James T. Burke, Allenhurst, 07711 (201) 531-2757
Allentown Borough	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Samuel Befarah, Jr., Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro	Cornelius Guiney, Atlantic Highlands, 07716 (201) 291-1445 William J. Griffin, Atlantic Highlands	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea Boro	Charles Bramhall, Avon, 07717 (201) 775-0741	Judith A. Bramhall, Avon, 07717 (201) 774-0871
Belmar Borough	William A. Burkhardt, Belmar, 07719 (201) 681-3893	Donald F. Matthews, Belmar, 07719 (201) 681-1176
Bradley Beach Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-3904	Susan Farry, Bradley Beach, 07720 (201) 774-3904
Brielle Borough	William A. Burkhardt, Brielle, 08730 (201) 528-6262	Ruth Zimmer, Brielle, 08730 (201) 528-6262
Colts Neck Twp.	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470

SUMMARY OF COUNTY TAX BOARD APPEALS—1982

Taxing District	4 Original amount of assessments Involved	5 Total amount of assessment Reductions Granted	6 Total amount of assessment Increases Granted	7 Number of Appeals in each Filing Fee Category					
				$5.00	$25.00	$100.00	$150.00	No Fee	Other
Atlantic	$ 300,973,055	$ 46,165,800	$1,617,800	2,434	110	21	20	42	......
Bergen	219,522,929	49,489,792	32,200	1,919	336	99	84	119	......
Burlington	170,550,665	30,140,153	265,970	400	49	15	34	53	......
Camden	121,539,481	16,828,542	3,270	881	95	18	25	115	......
Cape May	73,465,595	6,015,721	566,500	542	62	8	8	5	......
Cumberland	59,887,306	6,931,297	449,022	1,290	73	14	10	10	......
Essex	260,676,300	50,549,670	226,400	1,157	393	88	37	109	......
Gloucester	73,377,800	7,779,700	184,300	635	54	4	10	139	......
Hudson	199,151,250	28,568,150	......	1,132	180	36	23	9	......
Hunterdon	42,610,133	8,314,382	83,650	220	69	3	......	159	......
Mercer	65,735,257	7,253,614	60,600	282	73	19	6	163	......
Middlesex	159,520,600	13,789,445	45,100	635	178	41	33	416	......
Monmouth	267,749,600	21,080,400	......	2,281	156	50	41	237	......
Morris	154,011,075	16,511,275	643,750	548	160	36	18	11	6
Ocean	198,819,540	18,004,290	1,039,150	2,743	193	18	7	633	......
Passaic	114,083,856	5,090,281	......	555	121	25	22	100	......
Salem	9,402,450	2,164,000	1,300	144	4	3	2	......	......
Somerset	102,253,125	10,218,511	1,791,700	159	101	5	6	411	
Sussex	104,588,889	11,314,752	726,915	1,043	49	6	5	455	......
Union	46,440,810	6,398,940	156,900	587	166	42	8	5	......
Warren	23,451,676	5,126,866	48,700	224	55	4	2	12	......
Total	$2,767,811,392	$367,735,581	$7,942,927	19,811	2,677	555	401	3,203	6

Deal Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-1454 Arthur S. Behlav, Wayside	Margaret Mazza, Deal, 07723 (201) 531-1454
Eatontown Borough	John A. Coan, Eatontown, 07724 (201) 542-2811	Martha LaBrecque, Eatontown, 07724 (201) 542-0096
Englishtown Borough	Michael Ticktin, Englishtown, 07726 (201) 446-9235	David H. Baird, Englistown, 07726 (201) 446-9235
Fair Haven Borough	Bernard J. Marx, Fair Haven, 07701 (201) 741-0891	Dale Connor, Fair Haven, 07701 (201) 741-0891
Farmingdale Borough	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Jean Burke, Farmingdale, 07727 (201) 938-4077
Freehold Borough	Fred Quinn, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Twp.	Nancy A. Queeney, Freehold, 07728 (201) 462-7900	Robert N. Ferrell, Freehold, 07728 (201) 462-7900
Hazlet Twp.	Robert E. Smith, Hazlet, 07730 (201) 264-1700	Robert Brodsky, Hazlet, 07730 (201) 264-1700
Highlands Borough	Albert Emery, Highlands, 07730 (201) 872-1519	Herbert W. Hartsgrove, Highland, 07732 (201) 872-1516
Holmdel Twp.	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Twp.	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Barkalow, Howell, 07731 (201) 938-4500
Interlaken Borough	F. Leroy Garrabrant, Jr., Interlaken, 07712 (201) 531-3688	Anne F. Navin, Interlaken, 07712 (201) 531-3688
Keansburg Borough	Cornelius Guiney, Keansburg, 07734 (201) 787-0215 Ext. 35	Annette Morrison, Keansburg, 07734 (201) 787-0215 Ext. 26
Keyport Borough	Courtney Powell, Old Bridge, 08857 (201) 739-3900	Pauline Redmond, Keyport, 07735 (201) 739-3900
Little Silver Borough	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Benjamin P. Lissner, Deal, 07723 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Carl J. Alongi, Jr., Long Branch, 07740 (201) 222-7000	Edward Mazzaco, Long Branch, 07740 (201) 222-7000 Ext. 26
Manalapan Twp.	Cathy A. LaHaye, Tennent, 07763 (201) 446-3200	A. Jim Sadowsky, Tennent, 07753 (201) 446-3200
Manasquan Borough	William A. Burkhardt, Manasquan, 08736 (201) 223-2292	Charles E. Patterson, Manasquan, 08736 (201) 223-0544
Marlboro Twp.	Mary Lou Hartman, Marlboro, 07746 (201) 536-0200	Shirley Giaquento, Marlboro, 07746 (201) 536-0200
Matawan Borough	Barbara Clark, Matewan, 07747 (201) 566-3899	Mary M. Geran, Matawan, 07747 (201) 566-3899
Middletown Twp.	Barbara Clark, Middletown, 07748 (201) 671-3100	Dorothy E. Dorsett, Middletown, 07748 (201) 671-1919
Millstone Twp.	Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650	David H. Baird, Englishtown, 07726 (201) 462-4770
Monmouth Beach Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	Shirley A. Barry, Monmouth Beach, (201) 229-2204
Neptune Twp.	Aaron L. Hannah, Neptune, 07753 (201) 988-5200	James T. Burke, Neptune, 07753 (201) 988-5200
Neptune City	F. Leroy Garrabrant, Jr., Neptune, 07753 (201) 776-7224	Mildred M. Adams, Neptune, 07753 (201) 776-7224
Ocean Twp.	Alba Dello, Oakhurst, 07755 (201) 531-500	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Borough	Ernest G. Hoffman, Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport George F. Barrett, Oceanport	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221
Red Bank Borough	A. Fred Maffeo, Red Bank, 07701 (201) 747-5200	Bruce Loversidge, Red Bank, 07701 (201) 747-5200
Roosevelt Borough	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Louise Prezant, Roosevelt, 08555 (609) 448-0539
Rumson Borough	Frances Maxson, Rumson, 07760 (201) 842-3302	Barbara A. Horn, Rumson, 07760 (201) 842-1170

Sea Bright Borough	Roy H. Olsen, Monmouth Beach, 07750 (201) 842-0043	Mary Larson, Sea Bright, 07760 (201) 842-0043
Sea Girt Borough	William A. Burkhardt, Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Borough	Bernard J. Marx, Little Silver, 07739 (201) 741-3322	Jane A. Longo, Shrewsbury, 07701 (201) 741-3322
Shrewsbury Twp.	Anne C. Switek, Eatontown, 07724 (201) 542-0675	Anne C. Switek, Eatontown, 07724 (201) 542-0675
South Belmar Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 681-3232	Claire Haggerty, So. Belmar, 07719 (201) 681-3232
Spring Lake Borough	William A. Burkhardt, Spring Lake, 07762 (201) 449-5252	Mary Jane Sylvester, Spring Lake, 07762 (201) 449-6326
Spring Lake Heights Boro	John Currie, Spring Lake, 07762 (201) 449-3500	Jeanne West, Spring Lake, 07762 (201) 449-3500
Tinton Falls Borough	Sheila C. O'Keefe, Tinton Falls, 07724 (201) 542-2324	Ann C. Ervin, Tinton Falls, 07724 (201) 542-0797
Union Beach Borough	Robert Smith, Union Beach, 07735 (201) 264-2360	Eileen Schlemm, Union Brach, 07735 (201) 264-5662
Upper Freehold Twp.	Thomas Seiler, Cream Ridge, 08514 (609) 758-7738	Charles T. Faber, Jr. Cream Ridge, 08514 (609) 758-7738
Wall Twp.	Joseph A. Montana, Wall, 07719 (201) 681-6300	Bertha Doey, Wall, 07719 (201) 681-6300
West Long Branch Boro	F. Donald Squillante, W. Long Branch, 07764 (201) 229-1756 Frank A. Anufso, W. Long Branch	Frances L. Townsend, W. Long Branch, 07746 (201) 222-3649

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Ann Gentile, Succasunna, 07876 (201) 335-2400 Arthur J. Higgins, Boonton Anthony F. Scozzafava, Boonton	Robert Kapral, Boonton, 07005 (201) 335-2400
Boonton Twp.	Susan Yancy-Disbrow, Boonton, 07005 (201) 334-6891	Mary Rusnack, Boonton, 07005 (201) 334-6891
Butler Borough	Clayton D. Brown, Butler, 07405 (201) 838-5158	Janice R. Siek, Butler, 07405 (201) 838-5158
Chatham Borough	Kenneth J. Hume, Chatham, 07928 (201) 635-1779 Robert G. Huntington, Jr., Chatham William B. Lerf, Chatham	Robert Dowds, Chatham, 07928 (201) 635-1778
Chatham Twp.	Ernest F. Del Guercio, Chatham, 07928 (201) 822-1648	Mary Ellen Babyack, Chatham, 07928 (201) 377-0590
Chester Borough	Peyton W. Rochelle, Chester, 07930 (201) 879-5361 or 879-5894	Julia A. Robinson, Chester, 07930 (201) 879-5361
Chester Twp.	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	E. Naomi Caruso, Chester, 07930 (201) 879-5274
Denville Twp.	John A. Dyksen, Denville, 07834 (201) 625-8332 Rosalie D. Zaccone, Denville	Elizabeth Herrmann, Denville, 07834 (201) 625-8310
Dover Town	Lena DiYanni, Dover, 07801 (201) 366-2200—Ext. 43	Mary May, Dover, 07801 (201) 366-2200
East Hanover Twp.	Mary Q. Hill. E. Hanover, 07936 (201) 887-5056 Ralph T. Meloro, IV, Morris Plains Donald J. Sherman, E. Hanover	Nancy L. Miller, Hanover, 07936 (201) 887-5454
Florham Park Borough	John J. Murray, Florham Park, 07932 (201) 377-5800	Linda S. Reino, Florham Park, 07932 (201) 377-5800
Hanover Twp.	William Merdinger, Whippany, 07981 (201) 887-1000 Ext. 28	Michael S. Zambiio, Whippany, 07981 (201) 887-1000
Harding Twp.	Robert J. Edgar, New Vernon, 07976 (201) 267-8000	Lillian M. Hodge, New Vernon, 07976 (201) 267-8000
Jefferson Twp.	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500
Kinnelon Borough	Richard F. Lummer, Kinnelon, 07405 (201) 838-5402	Irene Kawsnik, Kinnelon, 07405 (201) 838-5405

Lincoln Park Borough	Philip Schneider, Lincoln Park, 07035 (201) 694-6102	Myrtle Gilliland, Lincoln Park, 07035 (201) 694-6102
Madison Borough	John R. Staley, Madison, 07940 (201) 377-8000	Margaret A. Sarrow, Madison, 07940 (201) 377-8000
Mendham Borough	Ernest DelGuercio, Mendham, 07945 (201) 543-7152	Cathleen Clemency, Mendham, 07945 (201) 543-7152
Mendham Twp.	Ernest DelGuercio, Brookside, 07926 (201) 543-4555	Sanford C. Fluery, Brookside, 07926 (201) 543-4570
Mine Hill Twp.	John F. Gaynor, Dover, 07801 (201) 366-9002	Marcella Gallo, Dover, 07801 (201) 366-9002
Montville Twp.	Philip V. Schneider, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 334-2590
Morris Twp.	Robert J. Edgar, Convent Station, 07961 (201) 539-4880	Roland F. Meslar, Convent Station, 07961 (201) 539-4880
Morris Plains Borough	Allan W. Adams, Morris Plains, 07950 (201) 538-2224 Joseph D. Bellomo, Morris Plains	Janell D. Bliss, Morris Plains, 07950 (201) 538-2444
Morristown Town	Victor J. Lupi, Morristown, 07960 (201) 538-4300	John M. Watson, Morristown, 07960 (201) 538-4300
Mountain Lake Borough	James Jones, Mountain Lakes, 07046 (201) 334-3131	Dale Nelson, Mountain Lakes, 07046 (201) 344-3131
Mt. Arlington Borough	Dorothy S. McCarthy, Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100
Mount Olive Twp.	Gloria A. Cross, Budd Lake, 07828 (201) 691-0900 Ext. 42, 43	Winifred Roger, Budd Lake, 07828 (201) 691-0900 ext. 31
Netcong Borough	Augustine A. Amendola, Netcong, 07857 (201) 347-0252	Alice Henderson, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany, 07054 (201) 263-4271	Francis S. Ogrodnik, Parsippany, 07054 (201) 263-4255
Passaic Twp.	Henry J. Payne, Millington, 07946 (201) 647-0550 Lester G. Pyle, Gillette John A. Gausz, Watchung	Armando Rossi, Millington, 07946 (201) 647-0550
Pequannock Twp.	Clayton D. Brown, Pompton Plains, 07444 (201) 835-5700 Frank Dalton, Assessment Clerk, Pompton Plains Ray LaBoeuf, Assessment Clerk, Pompton Plains	Regina Bauer, Pompton Plains, 07444 (201) 835-5700
Randolph Twp.	John R. Staley, Randolph, 07869 (201) 361-8200	Michael Soccio, Randolph, 07869 (201) 361-8200
Riverdale Borough	Frank Dalton, Riverdale, 07457 (201) 835-4060	Joyce Wendelken, Riverdale, 07457 (201) 835-4060
Rockaway Borough	Dorothy S. McCarthy, Rockaway, 07866 (201) 627-2000	Ann James, Rockaway, 07866 (201) 627-2000
Rockaway Twp.	Harold Baumwoll, Rockaway, 07866 (201) 627-7200 Natalie Lipkin, Rockaway	Mary L. Hocking, Rockaway, 07866 (201) 627-7200
Roxbury Twp.	Morris Perugini, Succasunna, 07876 (201) 584-7400 Ann Gentile, Succasunna Douglas Haugk, Convent Station	Harold J. Davis, Succasunna, 07876 (201) 584-7400
Victory Gardens Boro	Edward S. DiYanni, Dover, 07801 (201) 366-5312	Stephen P. Arthur, Dover, 07801 (201) 366-5312
Washington Twp.	Robert W. Pastor, Long Valley, 07853 (201) 876-3315	Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845
Wharton Borough	Dorothy S. McCarthy, Wharton, 07885 (201) 361-8444	Roderick J. Kennedy, Wharton, 07885 (201) 361-8444

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Twp.	Debbie Spettel, Barnegat, 08005 (609) 698-7832 Fred A. Smith, Barnegat	Joseph Regatts, Barnegat, 08005 (609) 698-7832
Barnegat Light Boro	Richard H. Schupeltz, Ship Bottom, 08008 (609) 494-2343 or 494-9196	Denise A. Bohack, Barnegat Light, 08006 (609) 484-2343 or 494-9196

Bay Head Borough	Martin J. Burns, Jr., Bay Head, 08742 (201) 892-8920	Patricia Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Borough	H. Richard Schupeltz, Ship Bottom, 08008 (609) 492-0111	Arlinda Crosley, Beach Haven, 08008 (609) 492-0111
Beachwood Borough	William P. Hyatt, Beachwood, 08722 (201) 349-0245	Elizabeth Allaire, Beachwood, 08722 (201) 349-0245
Berkeley Twp.	Ruth A. Hardie, Bayville, 08721 (201) 244-7400 Ext. 26	Dorothy Rush, Bayville, 08721 (201) 244-7400 Ext. 18
Brick Twp.	Joseph A. Cordo, Brick Town, 08723 (201) 477-3000 Ext. 240	Mike Iacobino, Brick Town, 08723 (201) 477-3000 Ext. 220
Dover Twp.	Kenneth H. Beck, Toms River, 08753 (201) 341-1000 Ext. 302 Victoria Mickiewicz, Toms River Lawrence Henbest, Toms River	David Ciganek, Toms River, 08753 (201) 341-1000 Ext. 362
Eagleswood Twp.	Jospeh C. Horner, Waretown, 08758 (609) 296-3040	Barbara A. Stover, West Creek, 08092 (609) 296-3040
Harvey Cedars Borough	Richard H. Schupeltz, Harvey Cedars, 08008 (609) 494-2843	George Laczko, Harvey Cedars, 08040 (609) 494-2843
Island Heights Boro	Kenneth H. Beck, Island Heights, 08732 (201) 341-1000	Patricia Nichols, Island Heights, 08732 (201) 270-6415
Jackson Twp.	Rose C. Emener, Jackson, 08527 (201) 928-1200 Ivan Mickle, Jackson John A. Coan, Jackson	James J. McKenna, Jackson, 08527 (201) 928-1200
Lacey Twp.	Ethel M. Exel, Forked River, 08731 (609) 693-5408 Frederick A. Smith, Forked River	Muriel Cahill, Forked River, 08731 (609) 693-5282
Lakehurst Borough	John E. Currie, Lakehurst, 08733 (201) 657-4141	Marie Bell, Lakehurst, 08733 (201) 657-4161
Lakewood Twp.	John A. Turtora, Lakewood, 08701 (201) 364-2500 Ext. 249 Joseph Canning, Lakewood Leonard F. Turtora, Lakewood	Dorothy O'Neill, Lakewood, 08701 (201) 364-2500 Ext. 227
Lavallette Borough	Michael M. Sturko, Toms River, 08753 (201) 793-7474 Doris Q. Card, Lavallette	Flora Shady, Lavallette, 08735 (201) 793-7474
Little Egg Harbor Twp.	Joseph J. Sorrentino, Tuckerton, 08087 (609) 296-7246 Ralph H. Cummings, Tuckerton	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7243
Long Beach Twp.	William P. Hyatt, Brant Beach, 08008 (609) 494-2153 Ext. 27	Mary Ann Hargrove, Brant Beach, 08008 (609) 494-2153 Ext. 9
Manchester Twp.	Joyce A. Jones, Lakehurst, 08733 (201) 657-8121 Ext. 70 John E. Currie, Lakehurst	Ruth B. Britton, Lakehurst, 08733 (201) 657-8121 Ext. 78
Mantoloking Borough	August G. St. John, Mantoloking, 08738 (201) 899-3434 Harold D. Morgan, Mantoloking	William R. Wesson, Mantoloking, 08738 (201) 899-3434
Ocean Twp.	Joseph Horner, Waretown, 08758 (609) 693-3280 William C. Sattler, Waretown	Margaret Gale, Waretown, 08758 (609) 693-3179
Ocean Gate Borough	Robert K. Mancke, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Borough	Robert K. Mancke, Pine Beach, 08741 (201) 349-6425	Patrick Vellucci, Pine Beach, 08741 (201) 349-6425
Plumsted Twp.	John Keller, New Egypt, 08533 (609) 758-2241	Mildred Cramer, New Egypt, 08533 (609) 758-2266
Point Pleasant Boro	James L. Anderson, Pt. Pleasant, 08742 (201) 899-2066	Bernadine E. Regan, Pt. Pleasant, 08742 (201) 892-3434
Point Pleasant Beach Boro	James L. Anderson, Pt. Pleasant Beach, 08742 (201) 892-5060	Barbara Sharmann, Pt. Pleasant, 08742 (201) 892-1118
Seaside Heights Boro	Walter Sturko, Seaside Heights, 08751 (201) 793-9100	Kathleen Magaraci, Seaside Heights, 08751 (201) 793-9100
Seaside Park Borough	Walter Sturko, Seaside Park, 08752 (201) 793-7737 Michael M. Sturko, Toms River	Joan McClister, Seaside Park, 08752 (201) 793-7737
Ship Bottom Borough	H. Richard Shupeltz, Ship Bottom, 08008 (609) 494-2171	Lillian Douglass, Ship Bottom, 08008 (609) 494-1613

South Toms River Boro	William P. Hyatt, So. Toms River, 08757 (201) 349-0403	Lucinda M. Dugan, So. Toms River, 08757 (201) 349-0339
Stafford Twp.	Arlene Oliver, Manahawkin, 08050 (609) 597-1069	Jean Reese, Manahawkin, 08050 (609) 597-1067
Surf City Borough	Richard M. Warren, Surf City, 08008 (609) 494-6448	Ronald C. Freitag, Surf City, 08008 (609) 494-2400
Tuckerton Borough	Fred A. Smith, Tuckerton, 08087 (609) 296-4900	Anna B. Jacobi, Tuckerton, 08087 (609) 296-4900

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boomingdale Borough	Ronald F. Dooney, Bloomingdale, 07403 (201) 838-0778	Theresa V. Benack, Bloomingdale, 07403 (201) 838-0330
Clifton City	Alfred J. Greene, Jr., Clifton, 07011 (201) 473-2600	John T. Murphy, Clifton, 07011 (201) 473-2600
Haledon Borough	Frank Giovatto, Haledon, 07508 (201) 595-0268	Regina R. Hartley, Haledon, 07508 (201) 942-6538
Hawthorne Borough	Christine C. Collins, Hawthorne, 07506 (201) 427-1169	Marie Cerino, Hawthorne, 07506 (201) 427-1242
Little Falls Twp.	Margaret G. Poster, Little Falls, 07424 (201) 256-0272 James Morano, Jr., Little Falls	Jane Wright, Little Falls, 07424 (201) 256-0994
North Haledon Boro	Cornelius LaFleur, N. Haledon, 07508 (201) 427-7520	Renate I. Lampe, N. Haledon, 07508 (201) 427-5810
Passaic City	Albert R. Galik, Passaic, 07055 (201) 365-5542	William Giaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City	George J. Sokalski, Paterson, 07505 (201) 881-3486 Charles S. Parmelli, Paterson James B. Krieger, Paterson	Kathleen Gibson, Paterson, 07505 (201) 881-3450
Pompton Lakes Boro	Frank Giovatto, Pompton Lakes, 07442 (201) 835-0143 John A. Steinhauser, Pompton Lakes James McGrath, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Boro	Bert Nawyn, Prospect Park, 07508 (201) 942-6884	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Borough	Richard W. Supplee, Ringwood, 07456 (201) 962-7020	Charles E. DeDeyn, Ringwood, 07456 (201) 962-7078
Totowa Borough	John W. Masklee, Totowa, 07512 (201) 956-1007	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Borough	Joseph R. Gilabert, Jr., Wanaque, 07465 (201) 839-3000	Meridith Van Genderen, Wanaque, 07465 (201) 839-3000
Wayne Twp.	Dorothy Kreitz, Wayne, 07470 (201) 694-1800 Michael S. Barker, Wyane	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800
West Milford Twp.	Mary Mastro, W. Milford, 07480 (201) 728-7000	Joyce A. Wendelken, W. Milford, 07480 (201) 728-7000
West Paterson Borough	Andrew L. Allu, W. Paterson, 07424 (201) 345-8101	Andrew G. Carioti, W. Paterson, 07424 (201) 345-8101

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Twp.	Jack D. Finlaw, Salem, 08079 (609) 935-0128	John Zarin, Alloway, 08001 (609) 935-5562
Carney's Pt. Twp.	T. Ralph Smith, Corney's Point, 08069 (609) 299-9006	Phyllis Press, Carney's Point, 08069 (609) 299-1052
Elmer Borough	Harold H. Hofmann, Elmer, 08318 (609) 358-2401 or 423-1040	Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010
Elsinboro Twp.	James J. Lane, Salem, 08079 (609) 935-5423 or 935-0266	Douglas J. Marts, Salem, 08079 (609) 935-2360
Lower Alloways Creek Twp.	Joseph M. Harasta, Hancocks Bridge, 08038 (609) 935-3721	Mary Ann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Twp.	Donna Harris, Salem, 08079 (609) 935-6999	Donald A. Stiles, Salem, 08079 (609) 935-0421

Oldsman Twp.	Henry G. Newman, Jr., Pedricktown, 08067 (609) 299-1889 or 299-0576	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Boro	Leon Mattioli, Penns Grove, 08069 (609) 299-3220	Mary Ann Abott, Penns Grove, 08069 (609) 299-0098
Pennsville Twp.	James T. Shidner, Pennsville, 08070 (609) 678-6262 or 678-2681	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041 or 678-5525
Pilesgrove Twp.	Kirk Horner, Harrisonville, 08039 (609) 478-4216 or 769-3424	Elmer C. Brown, Woodstown, 08098 (609) 769-2421
Pittsgrove Twp.	George Taylor, Elmer, 08318 (609) 358-3722	Leah Hopkins, Elmer, 08318 (609) 358-3723
Quinton Twp.	Lee A. Harris, Salem, 08079 (609) 935-2410	Henry R. Howell, Quinton, 08072 (609) 935-1507 or 935-2325
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer, 08318 (609) 358-8306	Doris Downer, Elmer, 08318 (609) 358-2137 or 358-8500
Woodstown Boro	Bruce Gahrs, Swedesboro, 08085 (609) 467-1399 or 769-2200	Elaine H. Urion, Woodstown, 08098 (609) 769-2200 or 769-0761

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Twp.	Norman A. Stevens, Bedminster, 07921 (201) 658-3199	John Jastrzemski, Pluckemin, 07978 (201) 658-319
Bernards Twp.	H. William Amundson, Basking Ridge, 07920 (201) 766-2510	Hattie L. Torma, Basking Ridge, 07920 (201) 766-2510
Bernardsville Borough	Charles J. Femminella, Bernardsville, 07924 (201) 766-3850	Mary Alice Pierson, Bernardsville, 07924 (201) 766-3002
Bound Brook Borough	Alfonso C. Coccorese, Bound Brook, 08805 (201) 356-0833	William Woldin, Bound Brook, 08805 (201) 356-0802
Branchburg Twp.	Frances S. Kuczynski, Somerville, 08876 (201) 526-1300	Blanche D. Mathers, Somerville, 08876 (201) 526-1300
Bridgewater Twp.	Norman A. Stevens, Bridgewater, 08807 (201) 725-6300	Mae E. Batistoni, Bridgewater, 08807 (201) 725-6300
Far Hills Borough	Hubert W. Amundsen, Jr., Basking Ridge, 07920 (201) 234-0611	Shirley Potts, Far Hills, 07931 (201) 234-0611
Franklin Twp.	Burnham L. Hobbs, Jr., Somerset, 08873 (201) 873-2500	Louise Colo, Somerset, 08873 (201) 873-2500
Green Brook Twp.	Arthur L. Lewis, Green Brook, 08812 (201) 968-2002	Samuel Romano, Green Brook, 08812 (201) 968-2002
Hillsborough Twp.	Marcia Zujkowski, Neshanic, 08853 (201) 369-4313	Ernest A. Snyder, Neshanic, 08853 (201) 369-4313
Manville Borough	William H. Merdinger, Manville, 08835 (201) 725-9713	Stephen Balint, Manville, 08835 (201) 725-5025
Millstone Borough	Marcia Zujkowski, N. Plainfield, 07060 (201) 753-5650	Portcia Orton, Somerville, 08876 (201) 874-5478
Montgomery Twp.	Charles W. Grayson, Belle Mead, 08502 (201) 359-8211	Barbara Pappas, Belle Meade, 08502 (201) 359-8211
North Plainfield Boro	August Church, N. Plainfield, 07060 (201) 756-5601	James A. Hannon, N. Plainfield, 07060 (201) 756-5692
Peapack-Gladstone Boro	John J. Butler, Gladstone, 07934 (201) 234-2254	Rebecca P. Hess, Peapack, 07977 (201) 234-2251
Raritan Borough	N.R. Cantore, Jr., Raritan, 08869 (201) 231-1300	Mary Rose Moeller, Raritan, 08869 (201) 231-1300
Rockey Hill Borough	Wilbur Lowe, Skillman, 08558 (201) 359-3413	Nancy Metcalf, Rocky Hill, 08553
Somerville Borough	Eugene J. Flaherty, Somerville, 08876 (201) 725-2300	Walter P. Michaels, Somerville, 08876 (201) 725-2300
So. Bound Brook Boro	Art Lewis, Green Brook, 08812 (201) 356-0258	Catherine A. Hoats, S. Bound Brook, 08880 (201) 356-0258
Warren Twp.	Anthony M. Frazzano, Warren, 07060 (201) 753-8000 Ext. 41	Morrison O. Schuster, Jr., Warren, 07060 (201) 753-8000
Watchung Borough	Roy Taylor, Jr., Watchung, 07060 (201) 756-3366	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Borough	Malcolm G. Smith, Tranquility, 07879 (201) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Twp.	Donald J. Sherman, Newton, 07860 (201) 383-6611	Dora Sanders, Newton, 07860 (201) 383-6611
Branchville Borough	Glen Lantz, Jr., Branchville, 07826 (201) 948-3000	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Byram Twp.	John F. Gaynor, Stanhope, 07874 (201) 347-4729	George Micklesavage, Stanhope, 07874 (201) 347-6232
Frankford Twp.	John A. Dyksen, Augusta, 07822 (201) 948-4621	Elizabeth Hunt, Augusta, 07822 (201) 948-5566
Franklin Borough	Neil Cates, Jr., Franklin, 07416 (201) 827-3039	Louise Koellhoffer, Franklin, 07416 (201) 827-6585
Freedom Twp.	Authur L. Sears, Newton, 07860 (201) 383-7025	Christine J. Storch, Newton, 07860 (201) 383-7025
Green Twp.	Malcolm G. Smith, Tranquility, 07879 (201) 852-9333	Christine Storch, Andover, 07821 (201) 852-9333
Hamburg Borough	Donald J. DeKorte, Hamburg, 07419 (201) 827-9230	Linda Pettenger, Hamburg, 07419 (201) 827-9230
Hampton Twp.	Irwin Sabin, Newton, 07860 (201) 383-3812 John A. Dyksen, Newton John Butler, Gladstone	Paul Cummins, Newton, 07860 (201) 383-3812
Hardyston Twp.	Neil C. Cates, Jr., Franklin, 07416 (201) 827-5237	Julia Y. Lewis, Hamburg, 07419 (201) 827-3619
Hopatcong Borough	Leo M. Morris, Hopatcong, 07843 (201) 770-1200 Ext. 29 Charles G. Snively, Hopatcong Virginia B. Gonzalez, Hopatcong	Dorothy Valli, Hopatcong, 07843 (201) 770-1200 Ext. 27
Lafayette Twp.	John A. Dyksen, Lafayette, 07848 (201) 383-1817	Linda V. Pettenger, Lafayette, 07848 (201) 383-1817
Montague Twp.	Donald J. DeKorte, Montague, 07827 (201) 293-3332	Pamela Jerger, Montague, 07827 (201) 293-7027
Newton Town	Authur L. Sears, Newton, 07860 (201) 383-3524	Joyce Carr, Newton, 07860 (201) 383-3524
Ogdensburg Borough	John J. Butler, Gladstone, 07934 (201) 827-5934	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Twp.	Robert W. Pastor, Layton, 07851 (201) 827-3444 (Municipal Bldg.) (201) 948-6687 (Home)	Benjamin Jager, Branchville, 07826 (201) 383-4090
Sparta Twp.	John W. Wyckoff, Sparta, 07871 (201) 729-2626	Farham Vanferhoff, Sparta, 07871 (201) 729-4903
Stanhope Borough	John F. Gaynor, Stanhope, 07874 (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Twp.	Authur L. Sears, Middleville, 07855 (201) 393-9484	Eleanor Lytle, Newton, 07860 (201) 383-9837
Sussex Borough	William N. Hunt, Sussex, 07461 (201) 875-4831	Margaret Little, Sussex, 07461 (201) 875-4831
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon, 07462 (201) 827-3848	Josephine Prisco, Vernon, 07462 (201) 827-3848
Walpack Twp.	Glenn R. Lantz, Branchville, 07826 (201) 948-3000	Delores Rosenkrans, Columbia, 07832 (201) 841-9582
Wantage Twp.	Donald J. DeKorte, Sussex, 07461 (201) 875-7193	Jennie Edsall, Sussex, 07461 (201) 875-7193

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp.	Charles Femminella, Berkeley Heights, 07922 (201) 464-2700 Ext. 34	Eris Naylor, Berkeley Heights, 07922 (201) 464-2700
Clark Twp.	Theresa R. Enright, Clark, 07066 (201) 388-3600	Steve LaMont, Clark, 07066 (201) 388-3600
Cranford Twp.	John M. Duryee, Cranford, 07016 (201) 276-8900 Richard Rosenberg, Cranford	Harold Seymour, Jr., Cranford, 07016 (201) 276-8900

Elizabeth City	John F. Mottley, Elizabeth, 07201 (201) 353-6000	Anthony R. Chiodo, Elizabeth, 07201 (201) 353-6000
Fanwood Borough	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Llewyellen Fisher, Fanwood, 07023 (201) 322-8236
Garwood Borough	John Accardi, Garwood, 07027 (201) 789-0710 Leonard J. DiStefano, Garwood I. George Casabona, Garwood	Eileen D. Masterson, Garwood, 07027 (201) 789-0475
Hillside Twp.	Charles Africano, Hillside, 07205 (201) 926-2222	Kathleen Kernusz, Hillside, 07205 (201) 926-5502
Kenilworth Borough	Robert Brennan, Kenilworth, 07033 (201) 276-5801	Dorothy Himpele, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden Florence Demcovitz, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 486-3800
Mountainside Borough	Robert Koser, Mountainside, 07092 (201) 232-2400 Matthew V. Powers, Mountainside	Joan Nemick, Mountainside, 07092 (201) 232-2400
New Providence Boro	Leonard J. DiStefano, New Providence, 07974 (201) 665-1400 John F. O'Brien, New Providence Stanwood C. Stack, New Providence	Richard Burr, New Providence, 07974 (201) 665-1400
Plainfield City	William D. Wheeler, Plainfield, 07060 (201) 753-3203	Lorraine Stopinski, Plainfield, 07061 (201) 753-3215
Rahway City	Thomas Luby, Rahway, 07065 (201) 381-8000	Roger E. Prisbush, Rahway, 07065 (201) 381-8000
Roselle Borough	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	Vincent A. Belluscio, Roselle, 07203 (201) 245-9000
Roselle Park Borough	Paul J. Endler, Roselle Park, 07204 (201) 245-2540	Jeanne K. Decker, Roselle, 07204 (201) 245-0819
Scotch Plains Twp.	Mary Pearson, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700
Springfield Twp.	Thomas McCullum, Springfield, 07081 (201) 376-5800	Corinne Eckmann, Springfield, 07081 (201) 376-5800
Summit City	George C. Harraka, Summit, 07901 (201) 273-6405	Carolyn Brattloff, Summit, 07901 (201) 273-6405
Union Twp.	Joseph Keaveny, Union, 07083 (201) 688-2800	Joseph J. Kmet, Union, 07083 (201) 688-2800
Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 232-8000	Violet Jacob, Westfield, 07090 (201) 232-8000
Winfield Twp.	Lawrence F. Watkins, Winfield, 07036 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Twp.	Dorothy S. McCarthy, Landing, 07850 (201) 852-5189	Betty C. Drake, Great Meadows, 07838 (201) 852-5189
Alpha Borough	Joseph L. Dyrek, Alpha, 08865 (201) 454-4941	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town	Edward D. Jacobe, Belvidere, 07823 (201) 475-3924	Lester P. Stout, Jr., Belvidere, 07823 (201) 475-4274
Blairstown Twp.	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663
Franklin Twp.	Estella Y. Truax, Broadway, 08808 (201) 689-3994	Frank H. Convey, Washington, 07882 (201) 689-3994
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg, 07846 (201) 852-4305	Gloria Molnar, Blairstown, 07825 (201) 362-6287
Greenwich Twp.	Charles D. Apgar, Stewartsville, 08886 (201) 4[illegible]154	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town	J. Stanley Smith, Hackettstown, 07840 (201) 852-6767	Wilbur C. Willis, Hackettstown, 07840 (201) 852-3130
Hardwick Twp.	Henry C. Scheer, Jr., Blairstown, 07825 (201) 362-6528	Stella Krickser, Blairstown, 07825 (201) 362-6222

Harmony Twp.	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	LeRoy V. Smith, Phillipsburg, 08865 (201) 475-2271
Hope Twp.	Leroy F. Ruether, Andover, 07821 (201) 347-2456 or 459-4303	Howard T. Malon, Hope, 07844 (201) 459-4139
Independence Twp.	Joseph M. Dzurek, Great Meadows, 07838 (201) 852-4847	Christine Storch, Great Meadows, 07838 (201) 637-4393
Knowlton Twp.	Dorothy S. McCarthy, Landing, 07850 (201) 496-4330	Lynne McGary, Columbia, 07832 (201) 459-5617
Liberty Twp.	George M. DeMaria, Great Meadows, 07838 (201) 637-4925	Howard Gruver, Great Meadows, 07838 (201) 637-4579
Lopatcong Twp.	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 859-3355	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Twp.	Russell S. Alpaugh, Jr., Oxford, 07863 (201) 689-3466 Thomas J. Hemelski, Hackettstown	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Twp.	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	Joan Rowe, Oxford, 07863 (201) 453-2940
Pahaquarry Twp.	Sadie Van Campen, Columbia, 07832 (201) 841-9503	Lynne McGary, Columbia, 07832 (201) 459-5617
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (201) 454-5500
Pohatcong Twp.	John Woolaver, Phillipsburg, 08865 (201) 454-6121	Reno Minardi, Phillipsburg, 08865 (201) 454-6121
Washington Borough	Estella Y. Truax, Washington, 07882 (201) 689-3799	Bernadette Tuttle, Washington, 07882 (201) 689-3799
Washington Twp.	Robert G. Housedorf, Asbury, 08802 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Twp.	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	Helen Smith, Buttzville, 07829 (201) 475-2093

APPENDIX III

TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

1983

The attached Tables reflect State aid to municipalities totaling $864,902,197 in 1983.

FINANCIAL BUSINESS

(N.J.S.A. 54:10B—1 et seq.)
(N.J.S.A. 54:10A—1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $681,151.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

PUBLIC UTILITY

(N.J.S.A. 54:30A—16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities after deducting administration costs ($198,589).

To Municipalities $651,022,871.

MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980

To Municipalities $30,499,460.

CORPORATION BUSINESS BANKING CORPORATIONS

(N.J.S.A. 54:10A—1 et seq.)

Banking Corporations are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $9,798,270.

INSURANCE FRANCHISE

(N.J.S.A. 54:18—12 et seq. and N.J.S.A. 54:16A—1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties $2,028,086, To Municipalities $14,196,611

TABLE 36

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1983

County	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Atlantic	$ 157,423	$ 4,580	$ 3,052,142	$ 205,990	$ 19,759,707	$ 11,434	$ 23,191,276
2. Bergen	1,709,797	57,865	15,294,316	1,306,588	66,857,514	128,672	85,354,752
3. Burlington	239,058	34,496	3,926,242	928,428	31,493,769	140,717	36,762,710
4. Camden	335,173	62,169	7,819,824	2,525,642	34,596,888	....	45,339,696
5. Cape May	125,371	10,891	1,196,084	68,625	12,716,333	....	14,117,304
6. Cumberland	116,358	3,648	2,325,375	557,468	8,157,322	....	11,160,171
7. Essex	1,411,486	91,725	28,506,680	7,851,368	58,990,303	8,809,556	105,661,118
8. Gloucester	162,311	1,085	2,456,932	422,159	15,964,168	....	19,006,655
9. Hudson	703,865	30,326	19,918,991	6,263,433	66,264,467	106,665	93,287,747
10. Hunterdon	126,928	983	1,715,048	47,872	10,486,616	4	12,377,451
11. Mercer	445,528	38,379	7,483,643	1,389,397	29,560,709	686,259	39,603,915
12. Middlesex	548,664	70,137	14,796,561	906,475	73,338,713	....	89,660,550
13. Monmouth	657,066	27,856	5,444,365	1,537,295	38,121,945	1,350,380	47,138,907
14. Morris	489,201	68,913	6,868,224	398,791	28,793,131	2,507,299	39,125,559
15. Ocean	398,937	5,659	2,003,799	690,279	29,494,804	....	32,593,478
16. Passaic	785,686	88,239	10,756,997	2,651,453	25,226,272	251	39,508,898
17. Salem	65,819	1,933	2,935,797	162,469	13,640,198	....	16,806,216
18. Somerset	281,825	9,029	4,996,777	276,564	18,165,757	38,756	23,768,708
19. Sussex	128,576	414	1,302,404	122,720	6,095,057	359,249	8,008,420
20. Union	786,043	71,619	14,244,444	2,020,824	55,365,850	57,369	72,546,149
21. Warren	123,157	1,203	1,658,829	165,619	7,933,348	....	9,882,156
Totals	$9,798,270	$681,151	$158,703,834	$30,499,460	$651,022,871	$14,196,611	$864,902,197

Difference in Totals Due to Rounding

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Absecon City	$ 12,308	....	$ 31,079	$ 9,788	$ 498,801	....	$ 551,976
2. Atlantic City	36,778	$1,161	1,699,035	....	5,896,030	$ 9,907	7,642,911
3. Brigantine City	4,681	....	28,362	....	530,084	....	563,127
4. Buena Bor.	11,125	....	45,562	6,644	302,522	....	365,853
5. Buena Vista Twp.	4,218	....	45,571	....	479,074	....	528,863
6. Corbin City	....	....	2,005	312	50,725	....	53,042
7. Egg Harbor City	5,354	....	62,001	33,986	272,175	....	373,516
8. Egg Harbor Twp.	7,410	48	115,564	....	3,870,871	....	3,993,893
9. Estell Manor City	....	....	7,679	....	157,746	....	165,425
10. Folsom Bor.	....	....	22,273	....	140,882	....	163,155
11. Galloway Twp.	5,737	....	114,459	....	1,064,768	....	1,184,964
12. Hamilton Twp.	4,227	....	149,577	....	1,101,280	....	1,255,084
13. Hammonton Town	6,492	433	197,737	24,717	733,293	....	962,672
14. Linwood City	10,135	....	40,940	6,715	427,210	....	485,000
15. Longport Bor.	1,897	....	6,337	....	158,678	....	166,912
16. Margate City	10,741	....	55,561	....	860,278	....	926,580
17. Mullica Twp.	964	....	33,505	10,448	279,890	....	324,807
18. Northfield City	9,605	1,906	93,913	10,077	494,188	....	609,689
19. Pleasantville City	8,262	1,031	138,433	79,038	976,290	1,527	1,204,581
20. Port Republic City	....	....	5,963	....	129,110	....	135,073
21. Somers Point City	7,342	....	82,199	14,872	599,478	....	703,891
22. Ventnor City	7,523	2	65,845	9,393	625,169	....	707,932
23. Weymouth Twp.	2,625	....	8,531	....	111,165	....	122,321
Totals	$157,423	$4,580	$3,052,142	$205,990	$19,759,707	$11,434	$23,389,276

Difference in Totals Due to Rounding

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Allendale Bor.	$13,835	....	$ 46,442	$ 5,653	$ 1,032,879	....	$ 1,098,809
2. Alpine Bor.	....	....	14,813	....	291,644	....	306,457
3. Bergenfield Bor.	55,066	$ 359	227,290	44,267	1,098,785	....	1,425,767
4. Bogota Bor.	20,475	151	261,020	39,558	354,133	....	675,337
5. Carlstadt Bor.	29,600	1,163	349,044	....	947,210	....	1,327,017
6. Cliffside Park Bor.	16,806	....	150,927	30,238	651,575	....	849,546
7. Closter Bor.	24,311	....	94,024	8,462	1,049,558	....	1,176,355
8. Cresskill Bor.	10,660	....	67,867	8,434	634,027	....	720,988
9. Demarest Bor.	8,321	....	14,453	5,057	378,423	....	406,254
10. Dumont Bor.	7,686	8	68,051	89,737	897,182	....	1,062,664
11. East Rutherford Bor.	38,746	....	406,957	....	868,375	....	1,314,078
12. Edgewater Bor.	8,058	672	767,547	4,098	1,118,268	....	1,898,643
13. Elmwood Park Bor.	7,975	1,798	422,264	24,839	269,608	....	726,484
14. Emerson Bor.	11,070	....	71,941	9,588	463,575	....	556,174
15. Englewood City	79,121	1,459	648,291	31,794	1,988,294	....	2,748,959
16. Englewood Cliffs Bor.	31,561	26,891	296,197	....	568,918	....	923,567
17. Fair Lawn Bor.	56,743	2,848	758,667	38,259	2,914,171	....	3,770,688
18. Fairview Bor.	14,312	....	212,947	53,404	528,715	....	809,378
19. Fort Lee Bor.	47,153	1,688	147,976	38,412	1,163,044	....	1,398,273
20. Franklin Lakes Bor.	17,840	....	74,212	....	1,330,118	....	1,422,170
21. Garfield City	44,501	75	479,103	53,519	1,022,657	....	1,599,855
22. Glen Rock Bor.	34,296	1,767	103,794	12,533	786,668	....	939,058
23. Hackensack City	207,381	2,204	1,404,865	50,219	2,318,434	....	3,983,103
24. Harrington Park Bor.	2,419	....	11,710	4,759	379,008	....	397,896
25. Hasbrouck Heights Bor.	21,325	....	103,308	16,088	817,903	....	958,624
26. Haworth Bor.	3,348	....	19,974	3,047	499,687	....	526,056
27. Hillsdale Bor.	30,261	....	83,861	12,855	1,004,572	....	1,131,549
28. Hohokus Bor.	8,454	....	33,545	....	319,289	....	361,288
29. Leonia Bor.	25,526	....	50,899	11,574	906,213	....	994,212
30. Little Ferry Bor.	7,491	....	109,757	14,030	564,304	....	695,582
31. Lodi Bor.	22,359	9	363,125	129,890	927,479	....	1,442.862
32. Lyndhurst Twp.	31,668	168	471,525	24,298	881,078	....	1,408,737
33. Mahwah Twp.	10,166	....	416,433	....	1,631,626	....	2,058,225
34. Maywood Bor.	16,310	....	158,801	13,129	689,840	....	878,080
35. Midland Park Bor.	18,798	....	138,366	9,491	374,320	....	540,975

BERGEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
36. Montvale Bor.	23,038	....	149,682	....	1,056,299	....	1,229,019
37. Moonachie Bor.	2,712	....	146,717	....	448,808	....	598,237
38. New Milford Bor.	14,752	50	73,146	28,911	1,256,760	....	1,373,619
39. North Arlington Bor.	24,352	124	151,182	89,565	702,753	....	967,976
40. Northvale Bor.	10,840	....	205,393	4,961	361,657	....	582,851
41. Norwood Bor.	7,806	....	61,563	4,185	498,473	....	572,027
42. Oakland Bor.	17,796	....	139,196	16,715	765,358	....	939,065
43. Old Tappan Bor.	3,932	....	38,691	....	882,502	....	925,125
44. Oradell Bor.	22,050	....	64,817	7,682	959,211	....	1,053,760
45. Palisades Park Bor.	13,441	750	145,260	23,320	591,345	....	774,116
46. Paramus Bor.	45,097	5,578	1,237,719	....	2,685,258	$ 82,614	4,056,266
47. Park Ridge Bor.	7,858	....	84,359	10,464	283,848	....	386,529
48. Ramsey Bor.	30,146	64	232,052	12,106	1,237,889	13,829	1,526,086
49. Ridgefield Bor.	51,890	....	218,106	....	7,191,800	....	7,461,796
50. Ridgefield Park Twp.	14,660	....	211,883	64,967	631,961	....	923,471
51. Ridgewood Village	72,098	606	256,346	24,952	1,433,965	....	1,787,967
52. River Edge	14,258	....	82,811	14,408	788,795	....	900,272
53. River Vale Twp.	9,627	....	62,067	11,006	610,935	....	693,635
54. Rochelle Park Twp.	17,945	....	94,642	4,685	378,568	....	495,840
55. Rockleigh Bor.	....	....	39,203	....	60,413	....	99,616
56. Rutherford Bor.	65,508	177	157,260	30,028	929,139	....	1,182,112
57. Saddle Brook Twp.	11,576	470	362,887	15,552	1,113,719	32,229	1,536,433
58. Saddle River Bor.	10,027	....	4,955	....	352,079	....	367,061
59. South Hackensack Twp.	1,573	....	297,378	....	330,793	....	629,744
60. Teaneck Twp.	57,622	8,787	373,333	61,131	2,249,543	....	2,750,416
61. Tenafly Bor.	35,467	....	146,394	11,326	1,037,097	....	1,230,284
62. Teterboro Bor.	7,288	....	161,254	....	90,075	....	258,617
63. Upper Saddle River Bor.	1,180	....	92,976	....	819,969	....	914,125
64. Waldwick Bor.	7,095	....	88,000	15,247	1,868,490	....	1,978,832
65. Wallington Bor.	19,946	....	120,405	18,771	379,626	....	538,748
66. Washington Twp.	8,753	....	24,535	11,885	589,477	....	634,650
67. Westwood Bor.	34,774	....	177,692	15,290	793,581	....	1,021,337
68. Woodcliff Lake Bor.	7,883	....	47,801	....	478,600	....	534,284
69. Wood-Ridge Bor.	20,855	....	403,495	7,559	440,118	....	872,027
70. Wyckoff Twp.	32,310	....	91,124	14,641	887,030	....	1,025,105
Totals	$1,709,797	$57,865	$15,294,316	$1,306,588	$66,857,514	$128,672	$85,354,752

Difference in Totals Due to Rounding

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bass River Twp.	$ 63	....	$ 22,270	....	$ 84,853	....	$ 107,186
2. Beverly City	11,685	....	23,660	$ 24,796	152,708	....	212,849
3. Bordentown City	9,735	....	77,709	11,464	265,973	....	364,881
4. Bordentown Twp.	11,608	$ 473	125,573	12,592	550,728	....	700,974
5. Burlington City	19,040	274	131,447	....	7,281,657	....	7,432,418
6. Burlington Twp.	9,123	228	335,208	....	3,343,858	....	3,688,417
7. Chesterfield Twp.	3,014	....	35,732	....	281,248	....	319,994
8. Cinnaminson Twp.	11,055	1,181	285,662	....	1,446,037	....	1,743,935
9. Delanco Twp.	4,665	....	159,815	6,265	258,641	....	429,386
10. Delran Twp.	2,200	....	186,979	29,288	744,844	....	963,311
11. Eastampton Twp.	1,201	....	17,259	9,787	267,297	....	295,544
12. Edgewater Park Twp.	4,825	....	99,527	25,211	393,818	....	523,381
13. Evesham Twp.	18,301	557	100,223	....	1,754,097	....	1,873,178
14. Fieldsboro Bor.	....	....	65,648	....	30,640	....	96,288
15. Florence Twp.	10,559	....	415,379	17,775	561,541	....	1,005,254
16. Hainesport Twp.	....	....	54,573	....	251,628	....	306,201
17. Lumberton Twp.	2,795	....	90,982	....	891,954	....	985,731
18. Mansfield Twp.	3,261	....	30,529	....	341,909	....	375,699
19. Maple Shade Twp.	2,472	952	114,045	....	1,032,881	....	1,150,350
20. Medford Twp.	19,332	....	87,656	....	1,338,177	....	1,445,165
21. Medford Lakes Bor.	1,306	....	6,493	8,420	236,395	....	252,614
22. Moorestown Twp.	9,396	27,640	469,750	15,742	1,121,057	....	1,643,585
23. Mount Holly Twp.	29,582	170	157,668	82,450	744,435	....	1,014,305
24. Mount Laurel Twp.	15,030	834	153,216	....	1,169,767	....	1,338,847
25. New Hanover Twp.	1,545	723	3,831	....	242,423	....	248,522

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
26. North Hanover Twp.	1,545	....	21,776	....	507,855	....	531,176
27. Palmyra Bor.	1,889	....	51,528	16,500	292,137	....	362,054
28. Pemberton Bor.	....	....	10,292	9,049	43,357	....	62,698
29. Pemberton Twp.	12,146	....	50,811	315,749	1,435,331	....	1,814,037
30. Riverside Twp.	1,009	344	177,823	....	513,534	....	692,710
31. Riverton Bor.	1,962	....	15,292	6,376	161,219	....	184,849
32. Shamong Twp.	423	....	12,908	....	236,802	....	250,133
33. Southampton Twp.	4,511	....	40,674	....	764,456	....	809,641
34. Springfield Twp.	2,009	....	40,111	....	230,268	....	272,388
35. Tabernacle Twp.	2,435	....	14,853	....	302,384	....	319,672
36. Washington Twp.	....	....	23,295	....	41,968	....	65,263
37. Westhampton Twp.	....	....	45,081	....	378,666	....	423,747
38. Willingboro Twp.	8,477	825	146,373	324,267	1,662,640	....	2,142,582
39. Woodland Twp.	....	....	6,643	....	72,944	....	79,587
40. Wrightstown Bor.	858	295	17,947	12,698	61,642	....	93,440
Totals..	$239,058	$34,496	$3,926,242	$928,428	$31,493,769	....	$36,621,993

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Audubon Bor.	$ 8,011	$ 146	$ 149,537	$ 22,028	$ 588,519	....	$ 768,241
2. Audubon Park Bor.	....	....	8,900	20,156	19,771	....	48,827
3. Barrington Bor.	164	....	241,286	46,242	393,857	....	681,549
4. Bellmawr Bor.	4,931	....	104,441	34,025	768,208	....	911,605
5. Berlin Bor.	5,590	44	60,669	....	403,730	....	470,033
6. Berlin Twp.	5,988	457	14,137	13,155	730,075	....	763,812
7. Brooklawn Bor.	567	....	28,529	5,178	133,322	....	167,596
8. Camden City	44,247	8,093	3,052,370	1,386,405	5,849,165	....	10,340,280
9. Cherry Hill Twp.	76,844	11,981	1,206,985	101,760	4,763,623	$138,027	6,299,220
10. Chesilhurst Bor.	....	....	5,740	....	105,192	....	110,932
11. Clementon Bor.	466	....	37,522	47,540	249,764	....	335,292
12. Collingswood Bor.	14,417	14	115,852	120,574	659,704	....	910,561
13. Gibbsboro Bor.	944	....	58,587	5,592	183,122	....	248,245
14. Gloucester City	6,744	3	392,858	39,740	1,690,333	....	2,129,678
15. Gloucester Twp.	23,665	121	156,115	112,328	2,582,357	....	2,874,586
16. Haddon Twp.	2,673	401	111,168	34,450	830,572	....	979,264
17. Haddonfield Bor.	31,585	34,103	109,678	15,637	732,175	....	923,178
18. Haddon Heights Bor.	8,545	....	45,423	17,118	584,247	....	655,333
19. Hi-Nella Bor.	872	....	4,457	16,860	57,081	....	79,270
20. Laurel Springs Bor.	303	....	10,871	13,977	152,436	....	177,586
21. Lawnside Bor.	1,897	....	43,644	6,286	402,739	....	454,566
22. Lindenwold Bor.	4,613	....	25,768	171,036	656,142	....	857,559
23. Magnolia Bor.	944	....	34,776	37,088	309,632	....	382,440
24. Merchantville Bor.	19,364	587	29,519	24,803	318,619	....	392,892
25. Mt. Ephraim Bor.	2,252	....	32,157	33,776	266,929	....	335,114

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. Oaklyn Bor.	2,471	....	26,707	10,295	215,141	....	254,614
27. Pennsauken Twp.	33,407	4,238	1,142,006	60,466	3,805,592	2,690	5,048,399
28. Pine Hill Bor.	3,657	....	9,757	29,574	503,078	....	546,066
29. Pine Valley Bor.	....	....	949	....	3,156	....	4,105
30. Runnemede Bor.	3,057	768	69,972	27,540	594,282	....	695,619
31. Somerdale Bor.	416	....	41,002	44,626	360,636	....	446,680
32. Stratford Bor.	3,016	103	59,598	....	479,237	....	541,954
33. Tavistock Bor.		....	2,316	....	940	....	3,256
34. Voorhees Twp.	16,819	188	150,478	....	966,566	....	1,134,051
35. Waterford Twp.	906	....	28,736	....	778,812	....	808,454
36. Winslow Twp.	5,408	922	197,908	....	3,363,791	....	3,568,029
37. Woodlynne Bor.	391	....	9,410	27,387	94,343	....	131,531
Totals	$335,173	$62,169	$7,819,824	$2,525,642	$34,596,868	$140,717	$45,480,413

Difference in Totals Due to Rounding

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Avalon Bor.	$4,730	....	$ 31,033	....	$ 410,400	....	$ 446,163
2. Cape May City	5,197	....	108,826	$ 4,861	291,797	....	410,681
3. Cape May Point Bor.	....	....	236	....	21,544	....	21,780
4. Dennis Twp.	1,121	....	16,927	....	555,587	....	573,635
5. Lower Twp.	8,665	....	149,040	27,074	829,555	....	1,014,334
6. Middle Twp.	9,064	$ 316	96,299	....	1,949,305	....	2,054,984
7. North Wildwood City	9,300	437	98,179	....	388,359	....	496,275
8. Ocean City	19,882	9,838	223,828	....	1,794,951	....	2,048,499
9. Sea Isle City	2,259	....	18,817	....	267,911	....	288,987
10. Stone Harbor Bor.	4,395	....	20,604	....	219,710	....	244,709
11. Upper Twp.	13,458	....	9,436	....	4,615,490	....	4,638,384
12. West Cape May Bor.	1,811	....	4,804	1,650	75,917	....	84,182
13. West Wildwood Bor.	....	....	2,567	....	41,833	....	44,400
14. Wildwood City	40,250	303	267,082	....	847,438	....	1,155,073
15. Wildwood Crest Bor.	3,519	....	124,308	....	340,118	....	467,945
16. Woodbine Bor.	1,721	....	24,099	35,040	66,418	....	127,278
Totals	$125,371	$10,891	$1,196,084	$68,625	$12,716,333	....	$14,117,304

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bridgeton City	$ 49,720	$ 970	$ 579,481	$208,666	$1,005,415	....	$ 1,844,252
2. Commercial Twp.	1,147	....	39,468	....	267,034	....	307,649
3. Deerfield Twp.	729	....	26,042	....	194,955	....	221,726
4. Downe Twp.	....	....	33,870	....	170,339	....	204,209
5. Fairfield Twp.	902	....	20,645	....	236,134	....	257,681
6. Greenwich Twp.	312	....	19,910	....	42,375	....	62,597
7. Hopewell Twp.	2,161	....	36,495	....	185,077	....	223,733
8. Lawrence Twp.	2,896	....	29,219	14,725	149,493	....	196,333
9. Maurice River Twp.	....	....	59,276	14,816	348,654	....	422,746
10. Millville City	25,293	351	478,330	181,676	1,649,858	....	2,335,508
11. Shiloh Bor.	486	....	4,598	....	18,687	....	23,771
12. Stow Creek Twp.	....	....	20,760	....	79,843	....	100,603
13. Upper Deerfield Twp.	4,239	....	109,659	....	1,090,519	....	1,204,417
14. Vineland City	28,472	2,327	867,623	137,585	2,718,939	....	3,754,946
Totals	$116,358	$3,648	$2,325,375	$557,468	$8,157,322	....	$11,160,171

Difference in Totals Due to Rounding

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Belleville Town	$ 17,434	....	$ 910,854	216,637	$ 2,074,298	....	$ 3,219,223
2. Bloomfield Town	61,218	$ 261	1,039,063	262,639	2,347,193	....	3,710,374
3. Caldwell Bor.	21,563	43	123,074	12,595	519,742	....	677,017
4. Cedar Grove Twp.	23,301	704	169,251	16,945	825,313	....	1,035,514
5. East Orange City	29,724	34,729	1,418,777	1,238,419	3,105,378	$ 167,704	5,994,731
6. Essex Fells Bor.	....	....	6,004	....	215,341	....	221,345
7. Fairfield Bor.	24,440	319	507,852	....	805,462	....	1,338,073
8. Glen Ridge Bor.	8,242	....	42,030	11,584	322,259	....	384,115
9. Irvington Town	30,337	1,247	724,901	732,117	2,107,729	....	3,596,331
10. Livingston Twp.	60,302	333	406,901	....	2,255,928	226,288	2,949,752
11. Maplewood Twp.	34,828	1,846	296,572	37,404	1,247,550	....	1,618,200
12. Millburn Twp.	62,606	323	437,625	....	2,185,496	1,483,725	4,169,775
13. Montclair Town	28,893	2,410	393,966	63,666	2,158,185	....	2,647,120
14. Newark City	784,486	20,210	19,172,987	4,676,309	27,756,626	6,931,839	59,342,457
15. North Caldwell Bor.	824	....	26,806	6,318	386,787	....	420,735
16. Nutley Town	56,795	77	600,199	44,677	1,704,779	....	2,406,527
17. Orange City	42,522	337	799,989	414,977	2,001,524	....	3,259,349
18. Roseland Bor.	6,601	....	162,787	....	634,419	....	803,807
19. South Orange Village	18,182	338	164,009	24,257	1,289,898	....	1,496,684
20. Verona Bor.	15,662	246	174,455	20,313	758,347	....	969,023
21. West Caldwell Bor.	19,100	....	242,160	11,385	1,091,948	....	1,364,593
22. West Orange Town	64,425	28,303	686,421	61,127	3,196,101	....	4,036,377
Totals	$1,411,486	$91,725	$28,506,680	$7,851,368	$58,990,303	$8,809,556	$105,661,118

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Clayton Bor.	$ 3,572	....	$ 45,148	$ 47,842	$ 389,434	....	$ 485,996
2. Deptford Twp.	13,036	$ 126	169,201	51,381	1,532,667	....	1,766,411
3. East Greenwich Twp.	1,900	51	33,032	....	1,034,805	....	1,069,788
4. Elk Twp.	486	....	19,123	8,160	231,482	....	259,251
5. Franklin Twp.	7,006	....	56,009	31,267	1,043,274	....	1,137,556
6. Glassboro Bor.	10,800	....	245,855	39,367	1,106,492	....	1,402,514
7. Greenwich Twp.	3,470	....	393,108	....	568,475	....	965,053
8. Harrison Twp.	7,001	....	38,490	....	228,970	....	274,461
9. Logan Twp.	5,125	....	66,548	....	320,343	....	392,016
10. Mantua Twp.	8,842	436	60,696	20,482	623,670	....	714,126
11. Monroe Twp.	12,181	121	126,176	....	3,291,538	....	3,430,016
12. National Park Bor.	3,190	....	6,747	13,403	334,285	....	357,625
13. Newfield Bor.	10,404	....	20,446	3,347	97,504	....	131,701
14. Paulsboro Bor.	6,897	....	122,362	44,292	235,399	....	408,950
15. Pitman Bor.	8,703	10	120,457	62,871	416,467	....	608,508
16. South Harrison Twp.	....	....	20,757	....	58,831	....	79,588
17. Swedesboro Bor.	2,075	....	86,783	5,298	130,839	....	224,995
18. Washington Twp.	9,451	58	106,320	....	1,713,214	....	1,829,043
19. Wenonah Bor.	189	....	3,976	4,085	121,683	....	129,933
20. West Deptford Twp.	19,597	....	407,630	....	1,003,733	....	1,430,960
21. Westville Bor.	6,288	....	45,409	12,066	244,820	....	308,583
22. Woodbury City	18,004	284	161,160	71,865	763,038	....	1,014,351
23. Woodbury Heights Bor.	4,093	....	41,968	6,433	238,495	....	290,989
24. Woolwich Twp.	....	....	59,528	....	234,710	....	294,238
Totals	$162,311	$1,085	$2,456,932	$422,159	$15,964,168	....	$19,006,655

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bayonne City	$ 70,393	$ 534	$ 2,816,890	$ 491,364	$ 3,204,987	....	$ 6,584,168
2. East Newark Bor	6,534	....	223,317	13,327	98,118	....	341,296
3. Guttenberg Town	3,061	....	104,817	11,091	194,193	....	313,162
4. Harrison Town	6,959	846	1,109,919	....	7,816,457	....	8,934,181
5. Hoboken City	25,707	....	1,963,236	613,356	1,343,376	....	3,945,675
6. Jersey City	332,147	14,571	6,978,226	3,283,938	30,926,178	$106,665	41,641,725
7. Kearny Town	30,205	12,436	2,268,537	....	15,825,027	....	18,136,205
8. North Bergen Twp	14,820	1,271	1,176,441	284,854	2,502,752	....	3,980,138
9. Secaucus Town	66,117	....	646,635	11,361	1,252,569	....	1,976,682
10. Union City	78,451	272	1,163,791	869,672	1,547,513	....	3,659,699
11. Weehawken Twp	9,562	....	504,136	123,757	409,292	....	1,046,747
12. West New York Town	59,910	396	963,046	560,712	1,144,005	....	2,728,069
Totals	$703,865	$30,326	$19,918,991	$6,263,433	$66,264,467	$106,665	$93,287,747

Difference in Totals Due to Rounding

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alexandria Twp.	$ 740	....	$ 45,779	....	$ 186,866	....	$ 233,385
2. Bethlehem Twp.	....	....	30,934	....	146,025	....	176,959
3. Bloomsbury Bor.	4,106	....	13,544	....	27,702	....	45,352
4. Califon Bor.	4,491	....	13,530	$ 1,430	49,741	....	69,192
5. Clinton Town	13,062	....	42,364	2,345	78,729	....	136,500
6. Clinton Twp.	3,994	....	100,233	....	414,653	....	518,880
7. Delaware Twp.	831	....	72,078	....	218,820	....	291,729
8. East Amwell Twp.	1,662	....	59,095	....	188,027	....	248,784
9. Flemington Bor.	22,621	$659	108,091	5,373	213,930	....	350,674
10. Franklin Twp.	2,934	....	53,402	....	154,361	....	210,697
11. Frenchtown Bor.	3,240	....	45,749	....	47,637	....	96,626
12. Glen Gardner Bor.	5,938	....	6,240	5,685	35,102	....	52,965
13. Hampton Bor.	....	....	7,717	11,556	37,606	....	56,879
14. High Bridge Bor.	1,890	....	84,678	6,050	88,817	....	181,435
15. Holland Twp.	1,852	....	51,415	....	3,201,126	$4	3,254,397
16. Kingwood Twp.	2,000	....	53,838	....	209,245	....	265,083
17. Lambertville City	7,936	294	76,856	7,408	164,014	....	256,508
18. Lebanon Bor.	4,222	....	11,313	....	47,979	....	63,514
19. Lebanon Twp.	....	30	48,263	....	2,121,917	....	2,170,210
20. Milford Bor.	6,301	....	192,499	....	245,639	....	444,439
21. Raritan Twp.	24,263	....	318,031	8,024	1,017,754	....	1,368,072
22. Readington Twp.	8,421	....	109,472	....	925,429	....	1,043,322
23. Stockton Bor.	848	....	5,690	....	33,842	....	40,380
24. Tewksbury Twp.	3,726	....	84,970	....	269,277	....	357,973
25. Union Twp.	1,852	....	49,485	....	150,675	....	202,012
26. West Amwell Twp.	....	....	30,142	....	211,703	....	241,845
Totals	$126,928	$983	$1,715,408	$47,872	$10,486,616	$4	$12,377,811

Difference in Totals Due to Rounding

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. East Windsor Twp.	$ 11,109	$ 97	$ 283,940	$109,494	$ 1,002,047	....	$ 1,406,687
2. Ewing Twp.	24,155	421	1,268,158	....	2,223,516	$685,253	4,201,503
3. Hamilton Twp.	57,314	4,409	977,727	....	14,296,245	....	15,335,695
4. Hightstown Bor.	7,582	117	86,806	24,409	272,640	....	391,554
5. Hopewell Bor.	4,053	....	32,916	2,909	105,136	....	145,014
6. Hopewell Twp.	9,465	....	277,737	....	1,117,993	....	1,405,195
7. Lawrence Twp.	32,418	150	596,204	21,714	2,220,058	1,006	2,871,550
8. Pennington Bor.	8,992	....	22,639	2,344	128,418	....	162,393
9. Princeton Bor.	58,042	88	190,926	14,975	730,793	....	994,824
10 Princeton Twp.	9,897	....	142,513	10,665	1,055,313	....	1,218,388
11. Trenton City	201,148	33,097	3,282,238	1,195,577	4,353,018	....	9,065,078
12. Washington Twp.	4,354	....	63,682	....	890,715	....	958,751
13. West Windsor Twp.	16,998	....	258,156	7,310	1,164,817	....	1,447,281
Totals	$445,528	$38,379	$7,483,643	$1,389,397	$29,560,709	$686,259	$39,603,915

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Carteret Bor.	$ 8,907	$ 771	$ 893,876	$ 31,692	$ 1,238,225	....	$ 2,173,471
2. Cranbury Twp.	12,193	....	140,506	....	315,300	....	467,999
3. Dunellen Bor.	3,253	112	213,462	10,665	335,593	....	563,085
4. East Brunswick Twp.	45,976	1,176	587,009	45,575	2,594,783	....	3,274,519
5. Edison Twp.	66,539	6,646	1,328,231	....	14,716,127	....	16,117,543
6. Helmetta Bor.	....	....	68,541	1,483	70,359	....	140,383
7. Highland Park Bor.	15,655	336	133,207	67,259	553,776	....	770,233
8. Jamesburg Bor.	23,932	....	36,796	10,024	214,417	....	285,169
9. Metuchen Bor.	13,407	193	296,771	17,441	914,799	....	1,242,611
10. Middlesex Bor.	3,484	75	259,445	18,938	1,018,979	....	1,300,921
11. Milltown Bor.	5,786	....	98,343	....	195,663	....	299,792
12. Monroe Twp.	5,531	....	157,211	....	1,230,412	....	1,393,154
13. New Brunswick City	58,486	362	1,138,600	290,801	2,132,250	....	3,620,499
14. North Brunswick Twp.	38,769	21,213	1,104,157	....	2,128,463	....	3,292,602
15. Old Bridge Twp.	37,109	....	296,258	106,342	2,749,325	....	3,189,034
16. Perth Amboy City	20,835	847	1,672,439	208,558	1,714,087	....	3,616,766
17. Piscataway Twp.	30,158	3,599	829,027	....	3,153,912	....	4,016,696
18. Plainsboro Twp.	4,017	....	74,379	....	499,647	....	578,043
19. Sayreville Bor.	26,097	39	1,449,162	....	9,430,183	....	10,905,481
20. South Amboy City	19,147	....	57,453	....	4,121,502	....	4,198,102
21. South Brunswick Twp.	7,949	45	607,979	....	3,209,920	....	3,825,893
22. South Plainfield Bor.	11,407	8	583,461	....	1,649,530	....	2,244,406
23. South River Bor.	17,572	170	126,011	82,074	319,526	....	545,353
24. Spotswood Bor.	5,263	....	236,687	15,623	409,060	....	666,633
25. Woodbridge Twp.	67,191	34,545	2,407,549	....	18,422,875	....	21,033,896
Totals	$548,664	$70,137	$14,796,561	$906,475	$73,338,713	....	$89,660,550

Difference in Totals Due to Rounding

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Aberdeen Twp.	$ 9,722	....	$ 223,552	$ 95,963	$ 631,003	....	$ 960,240
2. Allenhurst Bor.	19,737	....	11,771	865	175,022	....	207,395
3. Allentown Bor.	8,897	....	7,196	12,090	75,066	....	103,249
4. Asbury Park City	29,986	$ 6,565	466,926	191,070	881,400	....	1,575,947
5. Atlantic Highlands Bor.	1,444	1,636	33,875	8,383	225,149	....	270,487
6. Avon-By-The-Sea Bor.	7,482	....	13,967	2,941	132,306	....	156,696
7. Belmar Bor.	3,982	....	57,040	11,447	314,812	....	387,281
8. Bradley Beach Bor.	15,554	....	37,155	29,796	216,549	....	299,054
9. Brielle Bor.	6,240	....	35,275	4,370	223,363	....	269,248
10. Colts Neck Twp.	4,733	....	62,269	....	1,107,614	....	1,174,616
11. Deal Bor.	3,887	....	7,825	....	367,370	....	379,082
12. Eatontown Bor.	21,709	133	250,472	69,420	696,429	....	1,038,163
13. Englishtown Bor.	706	....	20,624	5,376	51,208	....	77,914
14. Fair Haven Bor.	9,766	....	24,922	7,333	322,953	....	364,974
15. Farmingdale Bor.	11,658	....	22,077	....	54,544	....	88,279
16. Freehold Bor.	31,682	634	187,868	54,415	499,288	....	773,887
17. Freehold Twp.	23,828	....	240,291	....	3,247,980	....	3,512,099
18. Hazlet Twp.	14,962	....	180,214	49,362	939,711	....	1,184,249
19. Highlands Bor.	3,191	....	27,389	28,726	188,183	....	247,489
20. Holmdel Twp.	10,803	....	411,621	....	880,303	$1,331,044	2,633,771
21. Howell Twp.	14,345	....	240,647	....	4,361,468	....	4,616,460
22. Interlaken Bor.	....	....	14	1,031	91,536	....	92,581
23. Keansburg Bor.	13,490	1,402	61,827	103,535	358,437	....	538,691
24. Keyport Bor.	12,863	520	100,635	49,530	331,114	....	494,662
25. Little Silver Bor.	1,370	....	47,269	5,910	383,698	....	438,247
26. Loch Arbour Village	....	....	4,101	476	21,212	....	25,789
27. Long Branch City	37,672	....	245,226	198,902	1,487,300	....	1,969,100
28. Manalapan Twp.	18,697	....	110,137	....	1,687,609	....	1,816,443
29. Manasquan Bor.	14,780	880	44,154	5,632	322,537	....	387,983
30. Marlboro Twp.	15,101	....	97,438	28,378	1,067,884	....	1,208,801

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
31. Matawan Bor.	27,308	247	50,303	48,796	1,016,963	....	1,143,617
32. Middletown Twp.	72,163	179	269,326	....	3,828,136	....	4,169,804
33. Millstone Twp.	4,006	....	45,529	....	278,350	....	327,885
34. Monmouth Beach Bor.	675	....	7,947	3,501	213,744	....	225,867
35. Neptune Twp.	34,631	....	286,123	179,193	2,015,928	....	2,515,875
36. Neptune City Bor.	7,233	....	70,462	31,978	268,967	....	378,640
37. Ocean Twp.	11,009	....	152,846	33,407	1,394,267	....	1,591,529
38. Oceanport Bor.	5,404	....	80,208	7,829	331,579	....	425,020
39. Red Bank Bor.	31,001	224	327,193	22,581	1,487,430	19,336	1,887,765
40. Roosevelt Bor.	....	....	4,604	1,713	51,337	....	57,654
41. Rumson Bor.	11,463	....	28,282	6,795	540,316	....	586,656
42. Sea Bright Bor.	7,781	....	34,872	1,788	114,674	....	159,115
43. Sea Girt Bor.	2,327	....	9,699	....	140,465	....	152,491
44. Shrewsbury Bor.	21,577	....	88,330	2,602	230,717	....	343,226
45. Shrewsbury Twp.	....	....	749	19,802	22,389	....	42,940
46. South Belmar Bor.	335	....	9,068	7,739	78,075	....	95,217
47. Spring Lake Bor.	10,157	....	26,137	3,335	261,509	....	301,138
48. Spring Lake Heights Bor. ..	11,121	....	27,561	7,973	285,936	....	332,591
49. Tinton Falls	554	....	178,047	11,455	699,159	....	889,215
50. Union Beach Bor.	4,856	....	86,820	44,494	334,922	....	471,092
51. Upper Freehold Twp.	897	....	61,730	....	266,176	....	328,803
52. Wall Twp.	19,866	51	199,122	25,987	2,407,161	....	2,652,187
53. West Long Branch Bor.	4,413	14,824	125,631	10,336	465,697	....	620,901
Totals	$657,066	$27,586	$5,444,365	$1,537,295	$38,121,945	$1,350,380	$47,138,637

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Boonton Town	$ 11,190	$ 163	$ 324,739	$ 12,440	$ 431,701	....	$ 780,233
2. Boonton Twp.	9,630	....	45,277	....	153,921	....	208,828
3. Butler Bor.	10,336	....	173,768	....	797,310	....	981,414
4. Chatham Bor.	25,714	219	120,077	8,104	476,679	$ 22,132	652,925
5. Chatham Twp.	8,129	....	32,064	7,373	718,396	....	765,962
6. Chester Bor.	3,082	....	34,838	1,174	103,656	....	142,750
7. Chester Twp.	1,569	....	49,410	4,867	714,917	....	770,763
8. Denville Twp.	19,236	1	226,250	15,541	1,137,221	....	1,398,249
9. Dover Town	51,152	418	299,009	73,168	522,571	....	946,318
10. East Hanover Twp.	12,637	....	279,512	....	2,153,724	1,334	2,447,207
11. Florham Park Bor.	8,517	50,189	229,768	....	777,273	....	1,065,747
12. Hanover Twp.	10,933	....	906,912	....	1,198,806	182,594	2,299,245
13. Harding Twp.	1,370	....	18,701	....	370,789	....	390,860
14. Jefferson Twp.	15,498	....	63,153	24,772	1,682,706	....	1,786,129
15. Kinnelon Bor.	8,447	....	32,556	6,961	308,209	....	356,173
16. Lincoln Park Bor.	15,828	....	87,068	13,602	413,090	....	529,588
17. Madison Bor.	14,919	444	169,544	16,434	535,068	....	736,409
18. Mendham Bor.	419	....	47,002	4,361	338,246	....	389,190
19. Mendham Twp.	2,117	....	14,448	....	368,232	....	384,797
20. Mine Hill Twp.	3,075	....	57,790	5,182	150,827	....	216,874

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
21. Montville Twp.	7,864	....	184,356	....	1,357,272	....	1,549,492
22. Morris Twp.	1,167	....	441,264	....	1,532,047	797,439	2,771,917
23. Morris Plains Bor.	11,208	....	244,214	....	452,092	....	707,514
24. Morristown Town	92,532	1,295	510,829	21,206	2,054,609	....	2,680,471
25. Mountain Lakes Bor.	3,394	....	35,963	3,552	329,635	....	372,544
26. Mount Arlington Bor.	3,517	....	18,031	22,036	171,502	....	215,086
27. Mount Olive Twp.	11,683	15	89,290	28,693	1,079,251	....	1,208,932
28. Netcong Bor.	5,842	....	51,878	....	217,235	....	274,955
29. Par-Troy Hills Twp.	34,579	15,311	487,670	....	2,062,769	1,503,800	4,104,129
30. Passaic Twp.	5,717	....	107,171	7,123	1,146,656	....	1,266,667
31. Pequannock Twp.	12,608	7	125,831	18,075	714,928	....	871,449
32. Randolph Twp.	13,420	....	197,440	20,692	1,018,212	....	1,249,764
33. Riverdale Bor.	4,818	....	78,425	2,616	254,455	....	340,314
34. Rockaway Bor.	7,142	31	182,949	8,823	280,557	....	479,502
35. Rockaway Twp.	6,080	....	287,109	20,006	749,165	....	1,062,360
36. Roxbury Twp.	21,551	654	388,507	22,799	1,029,838	....	1,463,349
37. Victory Gardens Bor.	2,187	....	4,352	8,436	21,653	....	36,628
38. Washington Twp.	2,149	....	107,998	12,671	711,518	....	834,336
39. Wharton Bor.	8,786	167	113,062	8,087	256,395	....	386,497
Totals	$489,201	$68,913	$6,868,224	$398,791	$28,793,131	$2,507,299	$39,125,559

Difference in Totals Due to Rounding

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Barnegat Twp.	$ 4,192	....	$ 14,786	$ 19,236	$ 482,106	....	$ 520,320
2. Barnegat Light Bor.	566	....	5,979	....	70,085	....	76,630
3. Bay Head Bor.	5,655	....	8,388	....	132,408	....	146,451
4. Beach Haven Bor.	4,834	....	25,667	....	205,374	....	235,875
5. Beachwood Bor.	....	....	10,926	53,444	303,358	....	367,728
6. Berkeley Twp.	18,684	$ 26	94,592	....	2,515,004	....	2,628,306
7. Brick Twp.	51,319	1,055	199,357	85,954	2,680,606	....	3,018,291
8. Dover Twp.	101,190	2,518	714,101	87,342	4,506,015	....	5,411,166
9. Eagleswood Twp.	88	....	4,649	....	135,966	....	140,703
10. Harvey Cedars Bor.	1,665	....	2,974	....	89,424	....	94,063
11. Island Heights Bor.	675	....	5,715	2,622	83,510	....	92,522
12. Jackson Twp.	12,992	246	128,909	56,776	1,458,343	....	1,657,266
13. Lacey Twp.	10,944	69	40,864	....	6,613,709	....	6,665,586
14. Lakehurst Bor.	9,815	....	9,725	33,052	102,945	....	155,537
15. Lakewood Twp.	29,288	74	247,480	231,624	1,948,883	....	2,457,349
16. Lavallette Bor.	6,611	....	10,780	....	143,626	....	161,017
17. Little Egg Harbor Twp.	2,832	....	23,648	10,487	656,034	....	693,001
18. Long Beach Twp.	413	....	26,800	....	689,298	....	716,511
19. Manchester Twp.	39,663	....	39,041	52,229	1,393,136	....	1,524,069
20. Mantoloking Bor.	....	....	1,129	....	103,390	....	104,519
21. Ocean Twp.	8,469	....	12,629	4,334	447,850	....	473,282
22. Ocean Gate Bor.	....	....	2,976	2,228	95,475	....	100,679
23. Pine Beach Bor.	1,803	....	3,012	2,770	113,289	....	120,874
24. Plumsted Twp.	7,701	....	20,169	....	196,044	....	223,914
25. Pt. Pleasant Bor.	21,680	617	75,688	28,992	820,131	....	947,108
26. Pt. Pleasant Beach Bor.	27,212	178	102,743	5,251	451,652	....	587,036
27. Seaside Heights Bor.	6,085	....	47,689	....	129,223	....	182,997
28. Seaside Park Bor.	4,640	....	19,667	....	190,565	....	214,872
29. Ship Bottom Bor.	11,417	....	23,692	....	228,560	....	263,669
30. South Toms River Bor.	1,573	....	19,093	13,938	170,084	....	204,688
31. Stafford Twp.	5,770	876	32,873	....	1,988,116	....	2,027,635
32. Surf City Bor.	743	....	10,952	....	161,305	....	173,000
33. Tuckerton Bor.	416	....	17,108	....	189,290	....	206,814
Totals	$398,937	$5,659	$2,003,801	$690,279	$29,494,804	....	$32,593,480

Difference in Totals Due to Rounding

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bloomingdale Bor.	$ 7,476	....	$ 66,232	$ 40,370	$ 289,714	....	$ 403,792
2. Clifton City	177,066	$ 3,129	3,161,018	94,487	5,958,248	....	9,393,948
3. Haledon Bor.	9,400	....	76,348	12,722	427,956	....	526,426
4. Hawthorne Bor.	20,787	....	278,340	....	1,092,138	....	1,391,265
5. Little Falls Twp.	27,756	....	218,459	....	907,115	....	1,153,330
6. North Haledon Bor.	6,550	....	40,458	12,221	419,012	....	478,241
7. Passaic City	163,256	595	2,280,207	602,969	2,244,393	$251	5,291,671
8. Paterson City	132,853	1,580	2,698,544	1,722,431	5,871,289	....	10,426,697
9. Pompton Lakes Bor.	12,074	477	268,451	17,187	552,811	....	851,000
10. Prospect Park Bor.	5,796	....	52,739	13,638	164,139	....	236,312
11. Ringwood Bor.	7,077	....	20,146	19,805	814,536	....	861,564
12. Totowa Bor.	36,434	33,208	275,537	....	1,083,299	....	1,428,478
13. Wanaque Bor.	7,723	....	114,261	19,323	437,937	....	579,244
14. Wayne Twp.	99,706	49,222	862,875	46,103	3,069,636	....	4,127,542
15. West Milford Twp.	17,021	....	126,111	34,265	1,440,939	....	1,618,336
16. West Paterson Bor.	54,712	28	217,274	15,932	453,110	....	741,056
Totals	$785,686	$88,239	$10,756,997	$2,651,453	$25,226,272	$251	$39,508,898

Difference in Totals Due to Rounding

APPENDIX IV

page
ABSTRACT OF RATABLES 304
TABLE OF EQUALIZED VALUATIONS 410

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alloway Twp.	$ 2,813	....	$ 29,018	....	$ 239,963	....	$ 271,794
2. Carneys Point Twp.	4,063	....	276,992	....	533,843	....	814,898
3. Elmer Bor.	11,248	....	17,679	$ 4,193	72,930	....	106,050
4. Elsinboro Twp.	....	....	8,729	....	80,159	....	88,888
5. Lower Alloways Creek Twp.	1,089	....	14,891	....	6,637,067	....	6,653,047
6. Mannington Twp.	397	....	94,583	....	211,628	....	306,608
7. Oldmans Twp.	28	....	42,074	....	152,086	....	194,188
8. Penns Grove Bor.	9,403	$ 528	64,364	74,820	261,835	....	410,950
9. Pennsville Twp.	8,623	127	1,951,243	....	3,508,033	....	5,468,026
10. Pilesgrove Twp.	3,391	....	45,058	....	382,273	....	430,722
11. Pittsgrove Twp.	1,338	....	49,139	....	425,658	....	476,135
12. Quinton Twp.	846	....	30,754	....	185,438	....	217,038
13. Salem City	6,295	1,278	237,465	75,164	486,443	....	806,645
14. Upper Pittsgrove Twp.	1,309	....	52,124	....	322,429	....	375,862
15. Woodstown Bor.	15,031	....	21,687	8,292	140,413	....	185,423
Totals	$65,819	$1,933	$2,935,797	$162,469	$13,640,198	....	$16,806,216

Difference in Totals Due to Rounding

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bedminister Twp.	$ 3,276	....	$ 59,577	....	$ 318,314	....	$ 381,167
2. Bernards Twp.	14,397	....	127,450	....	1,089,008	....	1,230,855
3. Bernardsville Bor.	8,270	....	84,377	....	526,246	....	618,893
4. Bound Brook Bor.	23,986	$ 308	94,516	$ 49,819	519,506	....	688,135
5. Branchburg Twp.	11,060	....	105,478	....	2,090,792	....	2,207,330
6. Bridgewater Twp.	18,337	....	2,083,809	....	3,268,126	....	5,370,272
7. Far Hills Bor.	1,698	....	10,591	....	46,792	....	59,081
8. Franklin Twp.	36,649	7,693	283,131	47,460	2,591,174	....	2,966,107
9. Green Brook Twp.	2,486	....	75,136	5,361	379,491	....	462,474
10. Hillsborough Twp.	13,595	....	202,536	....	1,895,853	....	2,111,984
11. Manville Bor.	21,391	....	608,076	17,685	491,482	....	1,138,634
12. Millstone Bor.	2,493	....	2,412	....	52,026	....	56,931
13. Montgomery Twp.	3,396	....	124,742	....	833,901	....	962,039
14. North Plainfield Bor.	29,997	53	142,671	111,739	871,653	....	1,156,118
15. Peapack-Gladstone Bor.	11,030	....	28,649	....	144,617	....	184,296
16. Raritan Bor.	9,216	....	248,034	7,013	382,081	....	646,344
17. Rocky Hill Bor.	13,973	....	26,014	....	55,645	....	95,632
18. Somerville Bor.	34,235	929	252,385	19,210	988,993	$38,756	1,334,508
19. South Bound Brook Bor. ..	4,104	....	77,440	9,354	219,219	....	310,117
20. Warren Twp.	12,946	....	130,156	....	859,770	....	1,002,872
21. Watchung Bor.	5,289	40	229,597	8,924	541,068	....	784,918
Totals	$281,825	$9,029	$4,996,777	$276,564	$18,165,757	$38,756	$23,768,708

Difference in Totals Due to Rounding

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities: Local Assistance Fund	Public Utilities: Gross Receipts & Franchise	Insurance Tax	
1. Andover Bor.	$ 2,045	....	$ 12,634	....	$ 66,849	....	$ 81,528
2. Andover Twp.	5,492	....	62,434	....	243,474	....	311,400
3. Branchville Bor.	9,042	....	32,684	....	29,399	$359,249	430,374
4. Byram Twp.	2,528	....	31,667	$ 12,257	299,580	....	346,032
5. Frankford Twp.	2,806	....	61,590	6,949	286,507	....	357,852
6. Franklin Bor.	18,477	$ 26	68,316	10,227	619,581	....	716,627
7. Fredon Twp.	1,061	....	35,776	....	173,386	....	210,223
8. Green Twp.	423	....	25,218	....	102,311	....	127,952
9. Hamburg Bor.	967	....	38,493	3,425	89,599	....	132,484
10. Hampton Twp.	3,943	....	46,064	....	182,690	....	232,697
11. Hardyston Twp.	327	....	43,947	6,885	260,968	....	312,127
12. Hopatcong Bor.	3,662	....	21,248	27,895	430,557	....	483,362
13. Lafayette Twp.	1,243	....	43,294	....	52,585	....	97,122
14. Montague Twp.	3,923	....	12,412	....	158,641	....	174,976
15. Newton Town	33,466	304	246,691	....	392,490	....	672,951
16. Ogdensburg Bor.	947	....	68,394	4,786	59,963	....	134,090
17. Sandyston Twp.	....	....	14,603	....	125,736	....	140,339
18. Sparta Twp.	12,437	84	122,245	16,544	685,423	....	836,733
19. Stanhope Bor.	1,934	....	40,217	20,103	96,399	....	158,653
20. Stillwater Twp.	2,099	....	21,578	6,768	186,480	....	216,925
21. Sussex Bor.	8,292	....	38,013	6,880	104,184	....	157,369
22. Vernon Twp.	7,425	....	112,514	....	1,049,934	....	1,169,873
23. Walpack Twp.	....	....	2,851	....	56,569	....	59,420
24. Wantage Twp.	6,039	....	99,519	....	341,752	....	447,310
Totals	$128,576	$414	$1,302,404	$122,720	$6,095,057	$359,249	$8,008,420

Difference in Totals Due to Rounding

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Berkeley Heights Twp.	$ 18,883	....	$ 745,522	....	$ 841,277	....	$ 1,605,682
2. Clark Twp.	29,001	$ 234	560,244	....	1,089,225	....	1,678,704
3. Cranford Twp.	28,608	5,852	385,464	$ 32,804	2,209,162	$ 1,868	2,663,758
4. Elizabeth City	206,116	38,548	2,867,349	930,389	12,257,044	48,980	16,348,426
5. Fanwood Bor.	9,364	....	40,123	11,743	665,292	....	726,522
6. Garwood Bor.	924	....	232,744	7,201	287,496	....	528,365
7. Hillside Twp.	29,096	6	974,390	117,903	1,592,263	....	2,713,658
8. Kenilworth Bor.	25,378	3,884	451,695	....	729,699	....	1,210,656
9. Linden City	83,462	387	2,739,156	....	17,297,347	....	20,120,352
10. Mountainside Bor.	11,820	....	253,331	5,675	655,830	....	926,656
11. New Providence Bor.	14,423	8,515	215,949	11,978	965,783	....	1,216,648
12. Plainfield City	57,156	3,635	836,729	373,093	2,397,658	....	3,668,271
13. Rahway City	26,291	1,064	832,774	136,118	1,551,859	....	2,548,106
14. Roselle Bor.	15,595	35	216,995	131,254	1,107,695	....	1,471,574
15. Roselle Park Bor.	4,862	....	115,096	76,142	580,498	....	776,598
16. Scotch Plains Twp.	8,658	42	134,130	26,815	1,597,359	....	1,767,004
17. Springfield Twp.	44,726	979	450,546	13,971	1,202,766	....	1,712,988
18. Summit City	71,615	780	429,230	17,906	2,422,891	....	2,942,422
19. Union Twp.	68,149	7,577	1,419,562	64,811	3,876,110	6,521	5,442,730
20. Westfield Town	31,915	80	338,766	34,681	1,995,630	....	2,401,072
21. Winfield Twp.	....	....	4,649	28,340	42,966	....	75,955
Totals	$786,043	$71,619	$14,244,444	$2,020,824	$55,365,850	$57,369	$72,546,149

Difference in Totals Due to Rounding

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allamuchy Twp.	$ 4,671	....	$ 39,597	....	$ 217,986	....	$ 262,254
2. Alpha Bor.	4,896	....	32,495	....	126,846	....	164,237
3. Belvidere Town	13,129	....	98,083	....	303,234	....	414,446
4. Blairstown Twp.	3,225	....	31,835	....	2,981,516	....	3,016,576
5. Franklin Twp.	529	....	67,476	....	176,719	....	244,724
6. Frelinghuysen Twp.	1,641	....	32,251	....	105,730	....	139,622
7. Greenwich Twp.	1,277	....	29,662	....	115,614	....	146,553
8. Hackettstown Town	21,387	$1,190	211,689	$ 16,394	393,842	....	644,502
9. Hardwick Twp.	....	....	8,735	....	79,963	....	88,698
10. Harmony Twp.	1,515	....	60,062	....	106,494	....	168,071
11. Hope Twp.	7,362	....	20,176	....	120,146	....	147,684
12. Independence Twp.	2,046	....	29,052	....	100,857	....	131,955
13. Knowlton Twp.	....	....	35,546	....	158,839	....	194,385
14. Liberty Twp.	....	....	12,509	....	83,994	....	96,503
15. Lopatcong Twp.	10,491	....	73,631	8,298	525,617	....	618,037
16. Mansfield Twp.	1,313	....	48,309	....	579,879	....	629,501
17. Oxford Twp.	2,436	....	36,663	....	66,705	....	105,804
18. Pahaquarry Twp.	....	....	450	....	18,200	....	18,650
19. Phillipsburg Twp.	20,112	13	484,959	120,870	733,239	....	1,359,193
20. Pohatcong Twp.	2,560	....	55,287	7,034	182,682	....	247,563
21. Washington Bor.	19,477	....	121,519	13,023	317,979	....	471,998
22. Washington Twp.	1,712	....	63,024	....	253,901	....	318,637
23. White Twp.	3,379	....	65,819	....	183,366	....	252,564
Totals	$123,157	$1,203	$1,658,829	$165,619	$7,933,348	....	$9,882,156

Difference in Totals Due to Rounding

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1983

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Atlantic	$ 1,639,063,410	$ 3,147,452,388	$ 4,786,515,798	$ 129,500	$ 4,786,386,298	$ 61,982,247	$ 4,848,368,545
2. Bergen	7,851,887,514	13,232,789,689	21,084,677,203	2,791,800	21,081,885,403	232,287,485	21,314,172,888
3. Burlington	1,408,176,515	4,323,699,783	5,731,846,298	2,940,390	5,728,905,908	99,868,451	5,828,774,359
4. Camden	1,439,190,102	4,258,919,871	5,698,109,973	9,053,731	5,689,056,242	126,464,691	5,815,520,933
5. Cape May	1,963,756,304	2,274,848,025	4,238,604,329	1,000	4,238,603,329	33,787,296	4,272,390,625
6. Cumberland	330,225,394	1,185,912,860	1,516,138,254	4,190,900	1,511,947,354	39,526,729	1,551,474,083
7. Essex	2,596,554,100	5,612,180,000	3,208,734,100	7,321,300	8,201,412,800	217,908,300	8,419,321,100
8. Gloucester	924,719,750	2,547,458,625	3,472,178,375	12,691,425	3,459,486,950	56,929,003	3,516,415,953
9. Hudson	1,283,399,153	2,740,070,113	4,023,469,266	7,834,950	4,015,634,316	81,730,089	4,097,364,405
10. Hunterdon	817,939,496	1,857,367,002	2,675,306,498	1,000	2,675,305,498	51,711,520	2,727,017,018
11. Mercer	1,199,828,206	3,213,117,448	4,412,945,654	1,741,670	4,411,203,984	94,177,177	4,505,381,161
12. Middlesex	3,476,898,600	8,284,054,724	11,760,953,324	6,494,000	11,754,459,324	213,828,753	11,968,288,077
13. Monmouth	3,489,810,777	6,889,626,285	10,379,437,062	3,305,150	10,376,131,912	166,934,576	10,543,066,488
14. Morris	3,589,821,213	6,852,379,388	10,442,200,601	495,800	10,441,704,801	176,312,469	10,618,017,270
15. Ocean	3,106,200,019	5,481,829,833	8,588,029,852	25,278,600	8,562,751,252	107,826,218	8,670,577,470
16. Passaic	1,599,448,290	3,381,212,591	4,980,660,881	2,214,350	4,978,446,531	77,793,593	5,056,240,124
17. Salem	153,660,245	604,376,970	758,037,215	152,100	757,885,115	22,107,117	779,992,232
18. Somerset	2,119,446,228	4,076,641,367	6,196,087,595	4,201,100	6,191,886,495	83,902,342	6,275,788,837
19. Sussex	655,068,315	1,537,046,301	2,192,114,616	1,000	2,192,113,616	41,735,403	2,233,849,019
20. Union	3,401,318,276	6,321,039,577	9,722,357,853	....	9,722,357,853	131,189,184	9,853,547,037
21. Warren	451,674,219	1,179,047,616	1,630,721,835	2,449,765	1,628,272,070	28,549,626	1,656,821,696
Totals	$43,498,086,126	$89,001,040,456	$132,499,126,582	$93,289,531	$132,405,837,051	$2,146,552,269	$134,522,389,320

*In calculating the county tax rate, Clifton's ratable base was understated by $50 million. This understatement will be corrected in the 1984 abstract of ratables.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139. L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Atlantic	....	....	$ 222,555	$ 5,534,703	$ 3,591,487,701	$ 8,434,544,098	$ 38,382,880.81	....	....
2. Bergen	....	....	2,617,815	71,730,001	9,461,838,746	30,706,889,448	113,755,427.93	....	....
3. Burlington	....	....	89,263	74,336,064	1,405,067,449	7,159,594,987	42,944,049.40	....	....
4. Camden	....	....	2,670,752	63,887,118	2,618,867,819	8,373,172,386	95,410,423.01	....	....
5. Cape May	....	....	38,927	250,981,536	1,672,890,111	5,694,338,127	23,485,565.10	....	....
6. Cumberland	....	....	222,515	14,964,636	355,292,915	1,892,024,877	20,956,890.00	....	....
7. Essex	....	....	20,983,362	26,869,197	6,377,640,259	14,791,075,524	165,400,953.60	....	....
8. Gloucester	....	....	133,978	38,223,379	678,947,043	4,157,273,595	25,759,076.69	....	....
9. Hudson	....	....	36,766,855	251,557,461	2,946,355,573	6,828,929,372	79,845,781.22	....	....
10. Hunterdon	....	....	90,774	67,685,378	396,804,595	3,056,227,009	13,992,740.54	....	....
11. Mercer	....	....	2,636,457	32,805,916	2,250,789,953	6,726,001,655	52,133,661.33	....	....
12. Middlesex	....	....	9,055,850	108,872,426	5,745,235,508	17,613,707,009	103,469,788.33	$4,682.14	....
13. Monmouth	....	....	441,733	336,127,113	3,000,036,372	13,207,417,480	71,723,475.38	....	....
14. Morris	....	....	940,020	24,188,359	5,441,916,276	16,036,685,207	57,593,719.30	....	....
15. Ocean	....	....	430,499	102,412,521	2,933,051,129	11,501,646,577	49,435,311.13	....	....
16. Passaic	....	....	1,084,396	21,066,021	4,733,288,875	*9,769,487,374	59,726,331.91	....	....
17. Salem	....	....	63,212	5,158,302	394,734,473	1,169,631,615	9,624,463.12	....	....
18. Somerset	....	....	785,572	211,511,278	1,446,317,239	7,511,380,370	37,759,182.75	....	....
19. Sussex	....	....	5,617	24,268,141	896,075,922	3,105,662,417	15,110,325.99	....	....
20. Union	....	....	12,605,165	97,740,850	4,023,698,893	13,792,110,245	70,558,710.81	....	....
21. Warren	....	....	447,563	17,963,599	358,250,268	1,997,555,928	11,696,340.24	....	....
Totals	....	....	$92,332,880	$1,847,884,019	$60,728,517,119	$193,525,355,300	$1,158,765,098.59	$4,682.14	....

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Atlantic	$ 688,117.26	$ 796.01	$ 37,695,559.56	$ 1,179,753.00	$ 926,907.00	$ 54,114,268.02	$ 13,258,101.51	$ 1,485,283.62	....
2. Bergen	1,150,870.91	41,729.81	112,646,286.83	....	....	342,458,116.54	52,428,341.42	2,166,740.75	....
3. Burlington	355,851.02	622.31	42,588,820.69	1,802,050.00	....	83,540,121.63	22,410,063.05	213,779.50	....
4. Camden	591,451.54	....	94,818,971.47	902,924.00	2,928,633.00	114,629,589.24	18,740,869.90	....	....
5. Cape May	30,158.92	19,936.68	23,475,342.86	1,041,851.67	....	25,002,074.05	4,486,148.50	284,792.50	....
6. Cumberland	129,667.54	267.28	20,827,489.74	....	638,924.00	23,356,853.90	1,931,529.65	810,586.19	....
7. Essex	4,164,762.10	4,501.16	161,240,692.66	....	....	184,815,804.93	35,288,564.32	3,376,899.09	....
8. Gloucester	87,162.06	....	25,671,914.63	361,798.00	....	49,503,651.31	7,639,744.77	....	....
9. Hudson	2,936,014.18	605,915.88	77,515,682.92	....	....	100,070,131.68	....	2,938,761.65	....
10. Hunterdon	88,740.54	....	13,904,000.00	763,533.00	....	24,546,103.80	20,074,263.95	....	....
11. Mercer	337,724.02	....	51,795,937.31	1,475,004.00	....	62,828,798.86	33,147,038.83	68,217.00	....
12. Middlesex	1,236,583.94	48,713.75	102,277,236.00	....	....	243,891,413.77	3,153,946.66	3,183,896.92	....
13. Monmouth	971,466.15	24,576.32	70,776,585.55	1,754,437.96	429,605.00	140,125,712.02	61,352,803.84	228,453.50	....
14. Morris	743,692.06	....	56,850,027.24	1,102,319.00	....	167,538,469.92	45,484,343.61	....	....
15. Ocean	226,533.65	....	49,208,777.48	3,132,750.00	3,557,500.00	80,939,392.17	53,645,194.15	....	....
16. Passaic	686,715.39	....	59,039,616.52	....	....	108,158,775.46	11,053,833.37	2,017,946.50	....
17. Salem	28,218.07	3,754.95	9,600,000.00	....	....	11,004,781.79	4,632,060.08	225,441.97	....
18. Somerset	185,852.39	3,937.64	37,577,268.00	1,581,733.00	....	79,652,558.14	27,859,671.54	....	....
19. Sussex	118,388.01	3,152.02	14,995,090.00	891,602.00	....	35,661,726.76	16,058,778.97	....	$2,811,359.50
20. Union	679,393.81	....	69,879,317.00	....	....	152,689,339.34	32,827,126.29	4,438,377.36	....
21. Warren	239,594.81	....	11,456,745,43	463,457.00	....	22,287,020.75	4,325,789.59	....	1,118,173.43
Totals	$15,676,958.37	$757,903.81	$1,143,841,361.89	$16,453,212.63	$8,481,569.00	$2,106,713,704.08	$469,798,214.00	$21,438,906.55	$3,929,532.93

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1983 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)		16
	Section C II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions	Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
1.	$ 60,201,150.20	$ 168,861,022.91	$ 1,134,148,135	$ 18,233,628.80	$ 43,945,214.56	$ 12,693,028.52	$ 74,871,871.88	$ 1,787,750.00	$ 575,650.00	$ 8,133,479,439
2.	181,730,683.15	691,429,898.69	3,785,829,765	30,220,152.45	126,373,764.64	12,277,724.51	168,871,641.60	5,309,750.00	2,986,100.00	30,072,181,898
3.	21,330,330.83	171,885,165.70	1,567,140,311	18,723,977.67	51,757,294.89	6,017,428.49	76,498,701.05	1,730,673.00	1,255,400.00	7,019,672,664
4.	46,104,709.02	278,125,696.63	1,181,574,364	14,917,047.01	72,785,582.21	11,872,783.89	99,575;413.11	3,629,250.00	1,488,100.00	8,180,055,065
5.	29,384,508.26	83,674,717.84	506,458,345	8,172,974.00	23,407,440.40	5,027,447.26	36,607,861.66	1,158,500.00	292,600.00	5,614,568,506
6.	8,770,829.23	56,336,212.71	371,322,275	5,419,084.92	21,001,720.70	3,461,172.05	29,881,977.67	1,306,750.00	325,350.00	1,817,033,611
7.	167,515,283.24	552,237,244.24	3,083,077,945	30,882,154.18	249,271,468.02	18,905,637.00	299,059,259.20	3,164,500.00	1,438,050.00	14,008,748,724
8.	14,443,123.05	97,730,231.76	446,065,026	5,567,441.32	26,268,195.68	4,729,845.63	36,565,482.63	1,437,118.00	689,050.00	4,089,435,064
9.	116,782,433.75	297,307,010.00	1,468,231,152	18,544,507.55	170,434,117.29	12,964,087.00	201,942,711.84	2,415,362.00	677,400.00	6,333,690,724
10.	5,592,242.27	64,880,143.02	335,740,490	6,874,953.33	15,893,499.41	3,560,673.62	26,329,126.36	486,817.00	281,950.00	2,986,447,696
11.	42,277,217.37	191,592,213.37	1,344,900,118	9,518,896.42	78,133,663.83	8,087,445.00	95,740,005.25	2,222,385.00	897,550.00	6,503,947,569
12.	63,685,132.23	416,191,625.58	2,122,722,900	18,324,553.04	134,424,201.38	10,335,641.55	163,084,395.97	3,453,750.00	2,077,200.00	15,473,415,049
13.	69,631,892.80	344,299,490.67	1,670,575,126	23,933,078.94	77,015,353.53	12,263,000.12	113,211,432.59	2,487,750.00	1,572,550.00	12,964,334,566
14.	66,770,544.86	337,745,704.63	1,429,521,876	23,329,081.79	64,557,151.93	7,660,058.34	95,546,292.06	1,557,000.00	1,301,550.00	14,497,674,149
15.	44,999,613.83	235,382,227.63	1,272,484,231	19,228,426.45	53,581,763.07	11,842,800.00	84,652,989.52	4,646,250.00	1,392,900.00	11,413,280,736
16.	79,245,595.65	259,515,767,50	1,132,721,017	11,988,993.21	86,737,334.97	6,626,150.33	105,352,478.51	2,854,500.00	1,074,800.00	9,390,263,723
17.	1,558,295.78	27,020,579.62	125,065,885	12,407,683.49	41,067,156.53	2,279,651.07	55,754,491.09	529,683.00	209,100.00	1,059,169,398
18.	26,356,616.78	173,027,847.46	820,458,605	11,831,607.04	34,311,793.43	4,557,302.07	50,700,702.54	972,650.00	691,700.00	7,314,056,470
19.	11,097,706.91	81,516,264.14	346,911,619	6,850,780.87	11,965,656.02	3,870,590.00	22,687,026.89	649,500.00	376,700.00	3,042,164,661
20.	81,850,809.69	341,684,969.68	2,099,535,680	25,536,204.62	108,131,048.11	6,119,097.93	139,786,350.66	3,309,750.00	1,577,150.00	13,188,344,506
21.	5,739,936.27	45,391,122.47	207,980,060	5,390,230.84	13,490,306.40	1,928,966.74	20,809,403.98	721,500.00	278,800.00	1,924,534,803
	$1,145,178,655.17	$4,915,835,156.25	$26,407,464,925	$325,895,457.94	$1,504,553,727.00	$167,080,431.12	$1,997,529,616.06	$45,831,088.00	$21,459,650.00	$185,026,499,041

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Absecon City	$ 80,769,700	$ 128,226,900	$ 208,996,600	....	$ 208,996,600	$ 1,459,158	$ 210,455,758
2. Atlantic City	*515,770,870	*1,017,175,750	*1,532,946,620	....	*1,532,946,620	*16,389,158	*1,549,335,778
3. Brigantine City	129,856,600	180,846,100	310,702;700	....	310,702,700	2,035,421	312,738,121
4. Buena Borough	4,885,900	32,142,500	37,028,400	....	37,028,400	1,279,058	38,307,458
5. Buena Vista Township	20,985,280	41,625,645	62,610,925	....	62,610,925	812,162	63,423,087
6. Corbin City	1,251,500	2,754,100	4,005,600	....	4,005,600	39,984	4,045,584
7. Egg Harbor City	7,208,300	40,764,400	47,972,700	****$ 4,000	47,968,700	1,976,311	49,945,011
8. Egg Harbor Township	116,492,350	227,799,050	344,291,400	....	344,291,400	5,304,931	349,596,331
9. Estell Manor City	10,609,960	7,386,928	17,996,888	....	17,996,888	226,592	18,223,480
10. Folsom Borough	2,796,755	13,594,575	16,391,330	....	16,391,330	682,300	17,073,630
11. Galloway Township	53,760,800	124,764,200	178,525,000	....	178,525,000	2,855,261	181,380,261
12. Hamilton Township	86,881,240	122,728,600	209,609,840	....	209,609,840	4,205,476	213,815,316
13. Hammonton Town	19,805,545	64,638,740	84,444,285	....	84,444,285	2,714,075	87,158,360
14. Linwood City	90,425,800	135,180,800	225,606,600	....	225,606,600	1,373,899	226,980,499
15. Longport Borough	87,431,500	55,223,200	142,654,700	....	142,654,700	223,956	142,878,656
16. Margate City	94,229,400	215,470,200	309,699,600	....	309,699,600	718,258	310,417,858
17. Mullica Township	22,247,600	33,512,500	55,760,100	**19,000	55,741,100	901,933	56,643,033
18. Northfield City	43,941,400	108,153,400	152,094,800	....	152,094,800	874,197	152,968,997
19. Pleasantville City	71,751,800	156,447,300	228,199,100	***106,500	228,092,600	9,571,554	237,664,154
20. Port Republic City	2,327,510	5,709,100	8,036,610	....	8,036,610	101,593	8,138,203
21. Somers Point City	31,108,300	158,538,100	189,646,400	....	189,646,400	4,039,010	193,685,410
22. Ventnor City	140,633,700	267,505,600	408,139,300	....	408,139,300	3,989,055	412,128,355
23. Weymouth Township	3,891,600	7,264,700	11,156,300	....	11,156,300	208,905	11,365,205
Totals	*$1,639,063,410	*$3,147,452,388	*$4,786,515,798	$129,500	*$4,786,386,298	*$61,982,247	*$4,848,368,545

*Pursuant to Chapter 202 and 203 Laws of 1983, Approved June 3, 1983 **N.J.S.A. 54:4-3 et seq. ***N.J.S.A. 54:4-3.72 et seq. ****N.J.S.A. 54:4-3.75

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) *County Equilization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Absecon City	$2.00	103.57	$ 12,326	$5,534,703	....	$ 204,933,381	$ 931,054.51	....	....
2. Atlantic City	*4.32	*53.20	110,421	....	*$1,427,586,294	*2,977,032,493	13,588,282.88	....	....
3. Brigantine City	2.43	53.29	....	....	274,514,125	587,252,246	2,668,007.76	....	....
4. Buena Borough	4.53	57.20	741	....	29,744,202	68,052,401	309,176.06	....	....
5. Buena Vista Township	4.07	48.71	1,350	....	68,140,062	131,564,499	597,724.58	....	....
6. Corbin City	3.39	53.56	84	....	3,581,920	7,627,588	34,653.70	....	....
7. Egg Harbor City	4.01	75.82	....	....	17,470,546	67,415,557	306,282.75	....	....
8. Egg Harbor Township	3.01	59.92	....	....	237,413,854	587,010,185	2,666,908.02	....	....
9. Estell Manor City	3.46	52.05	....	....	16,947,625	35,171,105	159,789.57	....	....
10. Folsom Borough	5.99	41.23	652	....	24,447,598	41,521,880	188,642.45	....	....
11. Galloway Township	4.69	43.70	528	....	235,407,726	416,788,515	1,893,555.96	....	....
12. Hamilton Township	3.42	61.98	....	....	135,819,103	349,634,419	1,588,461.10	....	....
13. Hammonton Township	6.37	35.00	55,296	....	165,509,164	252,722,820	1,148,171.76	....	....
14. Linwood City	2.37	100.76	....	....	40,704	227,021,203	1,031,404.03	....	....
15. Longport Borough	1.59	62.72	....	....	85,437,586	228,316,242	1,037,287.65	....	....
16. Margate City	3.08	44.12	....	....	396,265,427	706,683,285	3,210,607.55	....	....
17. Mullica Township	4.29	52.60	....	....	51,696,133	108,339,166	492,207.12	....	....
18. Northfield City	4.05	61.52	....	....	98,980,458	251,949,455	1,144,658.20	....	....
19. Pleasantville City	3.34	92.19	41,157	....	23,711,032	261,416,343	1,187,668.22	....	....
20. Port Republic City	6.69	29.95	....	....	19,110,688	27,248,891	123,797.32	....	....
21. Somers Point City	3.33	69.23	....	....	87,890,115	281,575,525	1,279,255.53	....	....
22. Ventnor City	2.18	70.67	....	....	173,650,640	585,778,995	2,661,314.48	....	....
23. Weymouth Township	4.78	38.74	....	....	18,122,699	29,487,904	133,969.61	....	....
Totals	....	....	$222,555	*$5,534,703	*$3,591,487,701	*$8,434,544,098	$38,382,880.81	....	....

*Pursuant to Chapter 202 and 203 Laws of 1983, Approved: June 3, 1983

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Absecon City	$ 866.11	....	$ 930,188.40	$ 50,890.23	$ 34,806.01	$ 1,870,587.00	....	$ 72,766.00	....
2. Atlantic City	447,186.41	....	13,141,096.47	....	....	14,861,019.00	....	....	....
3. Brigantine City	32,104.93	....	2,635,902.83	145,829.85	99,739.27	1,899,998.00	....	88,126.04	....
4. Buena Borough	1,182.69	....	307,993.37	16,899.17	11,558.06	....	B 1,050,196.21	....	....
5. Buena Vista Township	341.11	....	597,383.47	32,670.85	22,345.00	....	B 1,910,911.30	....	....
6. Corbin City	....	....	34,653.70	1,894.13	1,295.47	73,007.00	....	....	....
7. Egg Harbor City	....	$ 22.22	306,304.97	16,741.02	11,449.90	607,593.00	G 428,370.09	....	....
8. Egg Harbor Township	256.86	....	2,666,651.16	145,769.75	99,698.16	7,596,930.00	....	....	....
9. Estell Manor City	2,287.38	....	157,502.19	8,733.90	5,973.48	458,017.26	....	....	....
10. Folsom Borough	....	773.79	189,416.24	10,310.95	7,052.10	646,006.75	....	....	....
11. Golloway Township	4,004.47	....	1,889,551.49	103,499.32	70,787.61	3,210,134.50	G 2,681,515.79	....	....
12. Hamilton Township	90,380.39	....	1,498,080.21	86,823.23	59,382.12	2,127,141.00	G 2,629,134.87	....	....
13. Hammonton Town	785.68	....	1,147,386.08	62,757.58	42,922.59	3,493,071.45	....	....	....
14. Linwood City	7,921.18	....	1,023,482.85	56,375.21	38,557.42	2,098,414.00	M 1,168,623.03	101,949.11	....
15. Longport Borough	38,316.06	....	998,971.59	56,696.80	38,777.37	259,672.00	....	....	....
16. Margate City	14,668.22	....	3,195,939.33	....	120,023.50	2,684,903.50	....	648,307.50	....
17. Mullica Township	255.75	....	491,951.37	26,903.40	18,400.39	833,462.50	G 723,356.25	....	....
18. Northfield City	1,360.74	....	1,143,297.46	62,565.54	42,791.24	2,178,185.00	M 1,402,660.53	61,767.87	....
19. Pleasantville City	5,507.81	....	1,182,160.41	64,916.41	44,399.10	3,815,057.36	....	....	....
20. Port Republic City	293.18	....	123,504.14	6,766.60	4,627.97	394,525.00	....	14,400.00	....
21. Somers Point City	11,733.35	....	1,267,522.18	69,922.45	47,822.95	2,227,699.70	M 1,263,333.44	136,907.10	....
22. Ventnor City	28,664.44	....	2,632,650.04	145,464.00	99,489.05	2,382,682.00	....	361,060.00	....
23. Weymouth Township	....	....	133,969.61	7,322.61	5,008.24	396,162.00	....	....	....
Totals	$688,117.26	$796.01	$37,695,559.56	$1,179,753.00	$926,907.00	$54,114,268.02	$13,258,101.51	$1,485,283.62	....

B—Buena Regional High School G—Greater Egg Harbor Regional High School M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Absecon City	$ 1,242,208.29	$ 4,201,445.93	$ 34,577,500	$ 239,000.00	$ 734,161.21	$ 180,000.00	$ 1,153,161.21	$ 54,000	$ 32,350
2 Atlantic City	38,910,833.71	66,912,949.18	608,045,030	7,500,000.00	21,085,146.27	7,400,000.00	35,985,146.27	313,500	56,350
3. Brigantine City	2,722,282.50	7,591,878.49	18,153,100	236,000.00	1,236,494.94	389,000.00	1,861,494.94	85,000	32,550
4. Buena Borough	345,126.24	1,731,773.05	4,875,300	110,000.00	437,221.34	130,000.00	677,221.34	53,000	10,550
5. Buena Vista Township	15,138.32	2,578,448.94	7,840,870	600,000.00	708,181.10	350,000.00	1,658,181.10	68,750	15,450
6. Corbin City	26,200.00	137,050.30	1,562,100	61,712.85	50,458.84	5,500.00	117,671.69	8,000	1,250
7. Egg Harbor City	630,155.48	2,000,614.46	10,019,800	210,000.00	778,878.49	75,000.01	1,063,878.50	57,000	16,500
8. Egg Harbor Township	....	10,509,049.07	125,095,400	2,445,000.00	3,924,297.76	450,000.00	6,819,297.76	89,000	46,900
9. Estell Manor City	....	630,226.83	2,513,080	172,200.50	160,150.34	40,000.00	372,350.84	10,000	3,600
10. Folsom Borough	169,024.23	1,021,810.27	425,190	80,000.00	231,201.95	56,000.00	367,201.95	13,250	7,850
11. Galloway Township	547,000.00	8,502,488.71	52,308,800	1,048,926.36	1,709,573.64	600,000.00	3,358,500.00	91,750	38,700
12. Hamilton Township	898,024.00	7,298,585.43	64,056,550	965,012.59	1,797,975.97	500,000.00	3,262,988.56	118,750	29,400
13. Hammonton Town	802,088.43	5,548,226.13	14,858,545	446,000.00	1,320,381.14	300,000.00	2,066,381.14	150,500	35,600
14. Linwood City	870,525.12	5,357,926.74	26,458,500	339,120.50	1,274,917.48	122,000.00	1,736,037.98	41,000	30,250
15. Longport Borough	904,769.71	2,258,887.47	11,186,260	175,000.00	481,156.83	74,000.00	730,156.83	19,500	7,250
16. Margate City	2,903,666.28	9,552,840.11	14,942,700	1,269,000.00	1,080,441.97	100,000.00	2,449,441.97	90,000	45,700
17. Mulica Township	332,634.36	2,426,708.27	3,951,250	255,000.00	509,795.41	350,000.00	1,114,795.41	44,500	14,100
18. Northfield City	1,299,772.55	6,191,040.19	22,797,400	275,000.00	1,343,419.57	234,915.37	1,853,334.94	60,250	43,400
19. Pleasantville City	2,828,203.43	7,934,736.71	54,444,800	1,046,000.00	2,144,399.34	482,513.14	3,672,912.48	162,500	35,550
20. Port Republic City	....	543,823.71	878,060	30,100.00	192,733.81	34,100.00	256,933.81	9,250	3,900
21. Somers Point City	1,425,786.19	6,438,994.01	25,703,600	229,325.00	974,817.13	310,000.00	1,514,142.13	111,000	30,350
22. Ventnor City	3,327,711.36	8,949,056.45	28,520,600	428,000.00	1,608,847.96	475,000.00	2,511,847.96	118,750	33,700
23. Weymouth Township	....	542,462.46	933,700	73,231.00	160,562.07	35,000.00	268,793.07	18,500	4,400
Totals	$60,201,150.20	$168,861,022.91	$1,134,148,135	$18,233,628.80	$43,945,214.56	$12,693,028.52	$74,871,871.88	$1,787,750	$575,650

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 19,123,136.55

*Rate per $100 to be applied to Column II for apportionment of County Taxes .... .454320571

Rate per $100 to be applied to Column II for apportionment of County Library Taxes .... .024832574

Rate per $100 to be applied to Column II for apportionment of Local Health Services Taxes .... .016984059

Net County Taxes Apportioned (12A III) .... $ 37,695,595.56

**Adjustments (Net Total 12A IIb) +/- $688,117.26

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $38,382,880.81

*Pursuant to Chapter 202 and 203 Laws of 1983, Approved June 3, 1983.

**Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1983

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Allendale Boro	$ 77,147,000	$ 113,086,700	$ 190,233,700	$ 3,000	$ 190,230,700	$ 1,141,933	$ 191,372,633
2. Alpine Boro	120,360,700	92,342,400	212,703,100	....	212,703,100	702,331	213,405,431
3. Bergenfield Boro	145,398,510	238,122,350	383,520,860	....	383,520,860	1,735,050	385,255,910
4. Bogota Boro	50,454,600	73,308,570	123,763,170	....	123,763,170	640,641	124,403,811
5. Carlstadt Boro	169,757,600	283,005,600	452,763,200	....	452,763,200	2,517,945	455,281,145
6. Cliffside Park Boro	89,316,700	245,719,100	335,035,800	....	335,035,800	2,981,054	338,016,854
7. Closter Boro	126,527,200	182,252,300	308,779,500	....	308,779,500	5,254,895	314,034,395
8. Cresskill Boro	59,524,150	94,696,015	154,220,165	1,000	154,219,165	523,622	154,742,787
9. Demarest Boro	66,747,400	95,444,900	162,192,300	....	162,192,300	489,319	162,681,619
10. Dumont Boro	112,251,600	180,849,800	293,101,400	....	293,101,400	4,829,686	297,931,086
11. Elmwood Park Boro	150,957,750	214,810,750	365,768,500	....	365,768,500	2,014,633	367,783,133
12. East Rutherford Boro	85,595,800	127,664,900	213,260,700	....	213,260,700	6,094,550	219,355,250
13. Edgewater Boro	45,493,799	77,689,864	123,183,663	27,400	123,156,263	460,158	123,616,421
14. Emerson Boro	61,165,000	110,283,400	171,448,400	....	171,448,400	834,130	172,282,530
15. Englewood City	188,289,000	347,902,100	536,191,100	839,800	535,351,300	14,611,748	549,963,048
16. Englewood Cliffs Boro	116,174,900	201,354,000	317,528,900	....	317,528,900	1,353,837	318,882,737
17. Fairlawn Boro	272,838,900	503,747,450	776,586,350	....	776,586,350	9,248,694	785,835,044
18. Fairview Boro	62,205,600	112,383,000	174,588,600	64,000	174,524,600	779,282	175,303,882
19. Fort Lee Boro	321,261,850	742,615,582	1,063,877,432	12,500	1,063,864,932	10,691,875	1,074,556,807
20. Franklin Lakes Boro	197,986,900	301,564,100	499,551,000	3,800	499,547,200	1,622,650	501,169,850
21. Garfield City	154,758,500	275,329,300	430,087,800	....	430,087,800	2,879,329	432,967,129
22. Glen Rock Boro	101,754,580	171,414,050	273,168,630	....	273,168,630	1,317,203	274,485,833
23. Hackensack City	186,484,700	490,983,600	677,468,300	....	677,468,300	19,824,449	697,292,749
24. Harrington Park Boro	37,870,500	72,751,100	110,621,600	....	110,621,600	355,470	110,977,070
25. Hasbrouck Heights Boro	96,646,700	182,068,250	278,714,950	....	278,714,950	1,874,954	280,589,904
26. Haworth Boro	33,869,400	52,271,400	86,140,800	....	86,140,800	252,759	86,393,559
27. Hillsdale Boro	77,944,700	122,295,820	200,240,520	13,700	200,226,820	5,104,510	205,331,330
28. Hohokus Boro	51,480,200	82,453,600	133,933,800	....	133,933,800	701,226	134,635,026
29. Leonia Boro	55,879,500	93,957,600	149,837,100	117,800	149,719,300	870,397	150,589,697
30. Little Ferry Boro	71,223,500	122,836,218	194,059,718	10,100	194,049,618	4,985,372	199,034,990
31. Lodi Boro	154,972,500	267,307,800	422,280,300	186,900	422,093,400	3,441,685	425,535,085
32. Lyndhurst Twp.	250,480,900	325,398,100	575,879,000	....	575,879,000	3,283,660	579,162,660
33. Mahwah Twp.	120,910,250	242,161,645	363,071,895	....	363,071,895	7,891,776	370,963,671
34. Maywood Boro	77,644,300	122,662,145	200,306,445	....	200,306,445	1,427,929	201,734,374
35. Midland Park Boro	67,322,400	96,049,600	163,372,000	....	163,372,000	1,116,425	164,488,425
36. Montvale Boro	102,686,125	200,262,050	302,948,175	....	302,948,175	2,607,759	305,555,934
37. Moonachie Boro	55,689,000	118,406,700	174,095,700	....	174,095,700	1,247,450	175,343,150
38. New Milford Boro	93,729,800	183,508,230	277,238,030	....	277,238,030	875,383	278,113,413
39. North Arlington Boro	105,769,700	150,215,512	255,985,212	....	255,985,212	1,190,436	257,175,648
40. Northvale Boro	39,638,002	99,562,945	139,200,947	....	139,200,947	616,419	139,817,366

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1983 (Continued)

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
41. Norwood Boro	42,990,400	76,718,235	119,708,635	....	119,708,635	943,497	120,652,132
42. Oakland Boro	87,834,000	163,118,900	250,952,900	....	250,952,900	2,398,269	253,351,169
43. Old Tappan Boro	44,690,500	70,867,000	115,557,500	....	115,557,500	404,328	115,961,828
44. Oradell Boro	72,116,988	125,293,700	197,410,688	....	197,410,688	1,617,631	199,028,319
45. Palisades Park Boro	150,978,300	168,392,600	319,370,900	....	319,370,900	1,267,012	320,637,912
46. Paramus Boro	319,546,300	541,709,700	861,256,000	....	861,256,000	7,223,275	868,479,275
47. Park Ridge Boro	62,209,100	141,833,400	204,042,500	....	204,042,500	1,643,891	205,686,391
48. Ramsey Boro	130,661,100	250,272,300	380,933,400	....	380,933,400	5,339,849	386,273,249
49. Ridgefield Boro	115,909,675	167,883,000	283,792,675	....	283,792,675	1,177,593	284,970,268
50. Ridgefield Park Twp.	70,124,800	100,586,000	170,710,800	239,200	170,471,600	752,621	171,224,221
51. Ridgewood Twp.	386,254,700	425,008,800	811,263,500	2,000	811,261,500	9,878,781	821,140,281
52. River Edge Boro	97,068,025	138,498,650	235,566,675	....	235,566,675	5,620,693	241,187,368
53. Rivervale Twp.	59,215,600	114,595,500	173,811,100	....	173,811,100	481,327	174,292,427
54. Rochelle Park Twp.	57,524,400	104,461,800	161,986,200	....	161,986,200	29,955,090	191,941,290
55. Rockleigh Boro	24,002,700	57,533,000	81,535,700	....	81,535,700	658,745	82,194,445
56. Rutherford Boro	112,271,000	202,415,155	314,686,155	673,600	314,012,555	8,260,004	322,272,559
57. Saddle Brook Twp.	143,187,600	243,526,220	386,713,820	....	386,713,820	2,550,107	389,263,927
58. Saddle River Boro	197,755,900	154,306,300	352,062,200	....	352,062,200	1,190,797	353,252,997
59. South Hackensack Twp.	40,927,200	73,241,430	114,168,630	....	114,168,630	642,744	114,811,374
60. Teaneck Twp.	236,003,860	500,460,640	736,464,500	....	736,464,500	5,580,766	742,045,266
61. Tenafly Boro	164,040,550	250,037,425	414,077,975	3,100	414,074,875	1,360,913	415,435,788
62. Teterboro Boro	37,859,750	89,705,448	127,565,198	....	127,565,198	2,414,751	129,979,949
63. Upper Saddle River Boro	116,234,000	202,298,450	318,532,450	....	318,532,450	2,224,371	320,756,821
64. Waldwick Boro	62,877,000	125,712,750	188,589,750	....	188,589,750	755,464	189,345,214
65. Wallington Boro	60,832,000	89,857,520	150,689,520	555,900	150,133,620	918,644	151,052,264
66. Washington Twp.	81,373,960	141,783,570	223,157,530	....	223,157,530	622,713	223,780,243
67. Westwood Boro	92,866,400	146,412,800	239,279,200	....	239,279,200	1,410,484	240,689,684
68. Woodcliff Lake Boro	52,136,940	129,546,000	181,682,940	....	181,682,940	154,881	181,837,821
69. Wood-Ridge Boro	74,914,150	139,581,350	214,495,500	24,000	214,471,500	1,180,892	215,652,392
70. Wyckoff Twp.	201,270,400	286,393,500	487,663,900	14,000	487,649,900	3,264,728	490,914,628
Totals	$7,851,887,514	$13,232,789,689	$21,084,677,203	$2,791,800	$21,081,885,403	$232,287,485	$21,314,172,888

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1983 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Allendale Boro	$3.39	73.59	$ 12,378	....	$ 70,101,024	$ 261,486,035	$ 968,689.97	....	....
2. Alpine Boro	.97	112.18	....	$21,941,464	....	191,463,967	709,289.22	....	....
3. Bergenfield Boro	4.74	62.97	3,004	....	233,096,492	618,355,406	2,290,732.96	....	....
4. Bogota Boro	4.17	69.86	5,675	....	62,851,960	187,261,446	693,720.73	....	....
5. Carlstadt Boro	1.71	83.00	73,505	....	117,967,335	573,321,985	2,123,904.08	....	....
6. Cliffside Park Boro	3.66	52.81	....	....	306,650,420	644,667,274	2,388,206.78	....	....
7. Closter Boro	2.69	98.48	....	....	8,275,867	322,310,262	1,194,016.80	....	....
8. Cresskill Boro	4.59	52.57	....	....	141,843,724	296,586,511	1,098,721.69	....	....
9. Demarest Boro	3.11	81.18	....	....	38,145,080	200,826,699	743,973.99	....	....
10. Dumont Boro	3.99	72.20	397	....	115,227,436	413,158,919	1,530,570.84	....	....
11. Elmwood Park Boro	2.77	70.74	1,165	....	173,642,718	541,427,016	2,005,747.34	....	....
12. East Rutherford Boro	1.98	86.49	22,868	....	56,231,839	275,609,957	1,021,012.85	....	....
13. Edgewater Boro	4.00	61.74	356	....	103,433,251	227,050,028	841,119.81	....	....
14. Emerson Boro	3.63	70.42	....	....	74,933,812	247,216,342	915,827.08	....	....
15. Englewood City	4.84	73.80	....	....	*209,516,910	759,479,958	2,813,536.93	....	....
16. Englewood Cliffs Boro	2.28	51.91	....	....	315,738,953	634,621,690	2,350,992.34	....	....
17. Fairlawn Boro	3.02	75.55	81,711	....	284,384,806	1,070,301,561	3,964,993.34	....	....
18. Fairview Boro	3.19	75.94	4,335	....	63,713,665	239,021,882	885,470.23	....	....
19. Fort Lee Boro	2.33	85.54	....	....	186,806,277	1,261,363,084	4,672,791.68	....	....
20. Franklin Lakes Boro	2.21	80.54	....	....	124,850,001	626,019,851	2,319,126.34	....	....
21. Garfield City	2.80	82.32	739	....	114,526,035	547,493,903	2,028,222.47	....	....
22. Glen Rock Boro	4.16	63.45	8,208	....	161,233,585	435,727,626	1,614,177.91	....	....
23. Hackensack City	4.37	65.63	60,961	....	401,538,327	1,098,892,037	4,070,908.39	....	....
24. Harrington Park Boro	4.20	60.71	116	....	72,041,097	183,018,283	678,001.69	....	....
25. Hasbrouck Heights Boro	2.99	74.37	547	....	100,682,076	381,272,527	1,412,445.88	....	....
26. Haworth Boro	4.54	52.65	1,870	....	78,293,546	164,688,975	610,099.73	....	....
27. Hillsdale Boro	4.63	58.57	1,010	....	144,641,539	349,973,879	1,296,498.25	....	....
28. Hohokus Boro	3.17	59.15	9,961	....	94,210,141	228,855,128	847,806.91	....	....
29. Leonia Boro	4.60	65.83	764	....	*80,167,086	230,757,547	854,854.53	....	....
30. Little Ferry Boro	3.07	83.52	....	....	42,876,567	241,911,557	896,175.20	....	....
31. Lodi Boro	3.34	83.83	8,615	....	93,461,589	519,005,289	1,922,684.77	....	....
32. Lyndhurst Twp.	2.21	88.18	80,187	....	98,032,538	677,275,385	2,509,005.39	....	....
33. Mahwah Twp.	3.32	59.20	158,273	....	272,239,742	643,361,686	2,383,370.16	....	....
34. Maywood Boro	3.34	69.61	1,101	....	94,427,380	296,162,855	1,097,152.23	....	....
35. Midland Park Boro	3.47	67.28	194	....	84,932,695	249,421,314	923,995.52	....	....
36. Montvale Boro	3.03	65.06	....	....	170,110,990	475,666,924	1,762,135.32	....	....
37. Moonachie Boro	1.66	78.55	42,393	....	58,623,608	234,009,151	866,900.28	....	....
38. New Milford Boro	3.75	70.36	....	....	119,533,556	397,646,969	1,473,105.94	....	....
39. North Arlington Boro	3.04	76.85	1,732	....	83,522,543	340,699,923	1,262,142.35	....	....
40. Northvale Boro	3.97	62.75	967	....	90,595,542	230,413,875	853,581.38	....	....

*Includes N.J.S.A. 55:14J-30 (b)

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1983 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
41. Norwood Boro	3.88	61.07	629	....	78,846,836	199,499,597	739,057.66	....	....
42. Oakland Boro	5.00	58.82	....	....	180,497,595	433,848,764	1,607,217.56	....	....
43. Old Tappan Boro	3.53	62.44	....	....	71,186,075	187,147,903	693,300.11	....	....
44. Oradell Boro	4.20	50.56	337	....	196,105,441	395,134,097	1,463,796.86	....	....
45. Palisades Park Boro	2.54	94.75	....	....	23,799,784	344,437,696	1,275,989.14	....	....
46. Paramus Boro	2.93	60.20	....	....	637,547,294	1,506,026,569	5,579,161.55	....	....
47. Park Ridge Boro	3.78	71.37	540	....	84,886,868	290,573,799	1,076,447.25	....	....
48. Ramsey Boro	3.78	69.51	7,058	....	175,660,995	561,941,302	2,081,743.69	....	....
49. Ridgefield Boro	.96	69.34	1,818,516	....	159,376,035	446,164,819	1,652,843.09	....	....
50. Ridgefield Park Twp.	4 51	62.87	17,057	....	107,905,911	279,147,189	1,034,116.72	....	....
51. Ridgewood Twp.	3.54	79.34	7,033	....	220,186,987	1,041,334,301	3,857,682.47	....	....
52. River Edge Boro	3.54	68.99	1,966	....	109,201,793	350,391,127	1,298,043.97	....	....
53. Rivervale Twp.	5.23	50.19	....	....	174,877,892	349,170,319	1,293,521.41	....	....
54. Rochelle Park Twp.	2.15	72.56	....	....	67,328,601	259,269,891	960,480.14	....	....
55. Rockleigh Boro	.77	94.52	....	....	10,201,935	92,396,380	342,287.67	....	....
56. Rutherford Boro	4.09	64.65	12,992	....	177,517,764	499,803,315	1,851,549.96	....	....
57. Saddle Brook Twp.	2.50	73.11	51,711	....	160,827,189	550,142,827	2,038,035.56	....	....
58. Saddle River Boro	.93	116.64	....	49,788,537	....	303,464,460	1,124,201.45	....	....
59. South Hackensack Twp.	2.70	65.98	1,990	....	74,057,696	188,871,060	699,683.64	....	....
60. Teaneck Twp.	4.82	70.38	10,073	....	320,387,434	1,062,442,773	3,935,880.01	....	....
61. Tenafly Boro	4.15	60.09	....	....	280,581,086	696,016,874	2,578,434.31	....	....
62. Teterboro Boro	.90	111.39	52,191	....	3,794,719	133,826,859	495,769.25	....	....
63. Upper Saddle River Boro	2.75	69.92	....	....	141,668,900	462,425,721	1,713,082.53	....	....
64. Waldwick Boro	4.32	62.36	29,140	....	116,918,628	306,292,982	1,134,679.87	....	....
65. Wallington Boro	3.11	66.45	583	....	82,402,565	233,455,412	864,848.92	....	....
66. Washington Twp.	3.51	69.29	....	....	99,858,255	323,638,498	1,198,937.32	....	....
67. Westwood Boro	3.30	70.93	....	....	105,399,422	346,089,106	1,282,106.88	....	....
68. Woodcliff Lake Boro	4.05	58.45	5,800	....	131,067,800	312,911,421	1,159,198.25	....	....
69. Wood-Ridge Boro	2.86	68.07	17,167	....	122,575,786	338,245,345	1,253,049.22	....	....
70. Wyckoff Twp.	3.06	70.93	....	....	204,059,708	694,974,336	2,574,572.17	....	....
Totals	....	....	$2,617,815	$71,730,001	$9,461,828,746	$30,706,889,448	$113,755,427.93	....	....

*Includes N.J.S.A. 55:14J-30(b)

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allendale Boro	$ 1,251.44		$ 967,438.53			$ 2,536,407.15	NH$1,661,167.37		
2. Alpine Boro	165.60		709,123.62			1,041,794.00			
3. Bergenfield Boro	3,691.90		2,287,041.06			11,121,042.00			
4. Bogota Boro	2,038.52		691,682.21			3,089,111.50			
5. Carlstadt Boro	4,068.36		2,119,835.72			1,801,214.00	CE 1,726,685.98		
6. Cliffside Park Boro	60,936.68		2,327,270.10			5,714,333.00			
7. Closter Boro	4,994.75		1,189,022.05			2,970,452.90	N 2,357,894.91		
8. Cresskill Boro		$ 3,264.40	1,101,986.09			4,511,268.25			
9. Demarest Boro	274.98		743,699.01			1,658,179.50	N 1,439,185.31		
10. Dumont Boro	343.33		1,530,227.51			7,546,660.75			
11. Elmwood Park Boro	57,546.75		1,948,200.59			5,590,517.69			
12. East Rutherford Boro	613.17		1,020,399.68			1,742,919.00	CE 811,694.52		
13. Edgewater Boro	54,862.42		786,257.39			1,617,027.16			
14. Emerson Boro	5,689.27		910,137.81			4,319,282.00			
15. Englewood City	33,785.40		2,779,751.53			10,842,248.00		$ 748,152.50	
16. Englewood Cliffs Boro	77,932.36		2,273,059.98			3,039,117.00			
17. Fairlawn Boro	52,225.80		3,912,767.54			15,191,654.00			
18. Fairview Boro	1,662.42		883,807.81			2,766,305.00			
19. Fort Lee Boro	148,983.87		4,523,807.81			11,025,353.16			
20. Franklin Lakes Boro	24,536.46		2,294,589.88			3,927,384.90	R 3,845,815.93		
21. Garfield City	75,368.13		1,952,854.34			6,204,847.50		104,993.50	
22. Glen Rock Boro	14,734.81		1,599,443.10			7,072,373.00			
23. Hackensack City	76,947.37		3,993,961.02			13,373,322.50		1,313,324.75	
24. Harrington Park Boro	114.40		677,887.29			1,784,003.00	N 1,167,939.41		
25. Hasbrouck Heights Boro	3,319.97		1,409,125.91			4,803,946.24			
26. Haworth Boro	419.16		609,680.57			1,230,235.50	N 1,176,337.88		
27. Hillsdale Boro	3,647.71		1,292,850.54			3,672,050.50	P 2,262,384.29		
28. Hohokus Boro	277.34		847,529.57			2,126,084.50			
29. Leonia Boro	4,772.72		850,081.81			4,342,958.00			
30. Little Ferry Boro	26,714.05		869,461.15			3,232,946.00			
31. Lodi Boro	41,861.61		1,880,823.16			8,268,221.00			
32. Lyndhurst Twp.	79,035.93		2,429,969.46			6,142,667.50			
33. Mahwah Twp.	16,908.49		2,366,461.67			8,020,314.00			
34. Maywood Boro	985.34		1,096,166.89			3,633,718.50			
35. Midland Park Boro	142.29		923,853.23			3,390,818.00			
36. Montvale Boro		15,197.82	1,777,333.14			2,945,893.25	P 2,976,457.54		
37. Moonachie Boro			866,900.28			1,385,763.50			
38. New Milford Boro	1,519.85		1,471,586.09			6,847,478.50			
39. North Arlington Boro	40,917.87		1,221,224.48			4,298,782.00			
40. Northvale Boro	4,875.20		848,706.18			1,763,834.50	N1,519,533.26		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	Deduct Overpayment	Add Underpayment							
41. Norwood Boro	36,066.45	....	702,991.21	....	....	1,579,097.50	N 1,409,594.83	....	....
42. Oakland Boro	10,362.21	....	1,596,855.35	....	....	5,571,695.50	R 2,691,740.78	....	....
43. Old Tappan Boro	846.42	....	692,453.69	....	....	1,649,423.00	N 1,398,210.40	....	....
44. Oradell Boro	....	19.11	1,463,815.97	....	....	1,582,915.00	RD 3,244,490.34	....	....
45. Palisades Park Boro	10,382.19	....	1,265,606.95	....	....	4,180,090.42	....	....	....
46. Paramus Boro	17,256.85	....	5,561,904.70	....	....	15,910,226.00	....	....	....
47. Park Ridge Boro	5,920.48	....	1,070,526.77	....	....	4,616,907.00	....	....	....
48. Ramsey Boro	22,240.06	....	2,059,503.63	....	....	8,795,713.00	....	....	....
49. Ridgefield Boro	6,655.94	....	1,646,187.15	....	....	1,077,015.57	....	....	....
50. Ridgefield Park Twp.	1,785.21	....	1,032,331.51	....	....	4,654,772.75	....	....	....
51. Ridgewood Twp.	31,155.19	....	3,826,527.28	....	....	19,462,249.00	....	....	....
52. River Edge Boro	653.83	....	1,297,390.14	....	....	2,037,414.00	RD 2,806,366.66	....	....
53. Rivervale Twp.	346.02	....	1,293,175.39	....	....	3,794,103.00	P 1,931,159.42	....	....
54. Rochelle Park Twp.	....	....	960,480.14	....	....	1,900,543.00	....	....	....
55. Rockleigh Boro	1,851.45	....	340,436.22	....	....	75,094.37	....	....	....
56. Rutherford Boro	2,699.59	....	1,848,850.37	....	....	7,194,212.76	....	....	....
57. Saddle Brook Twp.	5,689.75	....	2,032,345.81	....	....	5,581,583.00	....	....	....
58. Saddle River Boro	....	23,248.48	1,147,449.93	....	....	1,483,323.79	....	....	....
59. South Hackensack Twp.	3,801.30	....	695,882.34	....	....	1,267,295.00	....	....	....
60. Teaneck Twp.	11,772.43	....	3,924,107.58	....	....	20,791,536.38	....	....	....
61. Tenafly Boro	2,194.29	....	2,576,240.02	....	....	9,842,800.00	....	....	....
62. Teterboro Boro	....	....	495,769.25	....	....	6,000.00	....	....	....
63. Upper Saddle River Boro	887.60	....	1 712,194.93	....	....	3,455,036.78	NH 3,096,845.13	....	....
64. Waldwick Boro	835.90	....	1,133,843.97	....	....	5,595,743.02	....	....	....
65. Wallington Boro	31,072.41	....	833,776.51	....	....	2,417,843.25	....	....	....
66. Washington Twp.	1,119.34	....	1,197,817.98	....	....	....	W 4,438,583.06	....	....
67. Westwood Boro	1,489.52	....	1,280,617.36	....	....	....	W 4,643,089.45	....	....
68. Woodcliff Lake Boro	1,822.28	....	1,157,375.97	....	....	2,175,977.00	P 1,970,934.55	....	....
69. Wood-Ridge Boro	10,768.40	....	1,242,280.82	....	....	2,945,208.50	....	....	....
70. Wyckoff Twp.	3,030.08	....	2,571,542.09	....	....	6,221,769.50	R 3,852,230.40	....	....
Totals	$1,150,870.91	$41,729.81	$112,646,286.83	....	....	$342,458,116.54	$52,428,341.42	$2,166,470.75	....

District	Amount to be Apportioned
CE Carlstadt-East Rutherford Regional High School District	$ 2,538,380.50
NH Northern Highlands Regional High School District	$ 4,758.012.50
N Northern Valley Regional High School District	$10,468,696.00
P Pascack Valley Regional High School District	$ 9,140,935.80
R Ramapo Indian Hills Regional High School District	$10,389,787.11
RD River Dell Regional High School District	$ 6,050,857.00
W Westwood Regional School District	$ 9,081,672.51

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allendale Boro	$ 1,310,042.18	$ 6,475,055.23	$ 20,587,500	$ 600,000.00	$ 1,563,110.46	$ 145,000.00	$ 2,308,110.46	$ 12,750.00	$ 20,250.00
2. Alpine Boro	307,512.22	2,058,429.84	464,109,200	180,000.00	396,652.48	100,000.00	676,652.48	3,750.00	4,200.00
3. Bergenfield Boro	4,832,230.00	18,240,313.06	33,757,100	416,848.00	2,577,708.00	155,000.00	3,149,556.00	137,500.00	105,550.00
4. Bogota Boro	1,399,951.00	5,180,744.71	11,255,700	75,000.00	942,328.00	70,000.00	1,087,328.00	66,000.00	28,700.00
5. Carlstadt Boro	2,113,544.26	7,761,279.96	16,424,400	300,000.00	1,811,747.16	120,000.00	2,231,747.16	65,250.00	20,600.00
6. Cliffside Park Boro	4,326,615.00	12,368,218.10	30,016,700	490,000.00	1,599,391.00	179,804.00	2,269,195.00	142,750.00	47,550.00
7. Closter Boro	1,908,478.63	8,425,848.49	25,155,500	100,000.00	1,644,674.89	150,000.00	1,894,674.89	37,750.00	38,850.00
8. Cresskill Boro	1,487,791.13	7,101,045.47	12,959,700	878,043.00	1,302,004.15	63,000.00	2,243,047.15	48,000.00	37,250.00
9. Demarest Boro	1,217,059.84	5,058,123.66	32,271,400	250,000.00	494,032.06	40,000.00	784,032.06	14,750.00	19,850.00
10. Dumont Boro	2,790,883.79	11,867,772.05	34,027,200	425,000.00	1,658,587.91	138,000.00	2,221,587.91	135,000.00	80,200.00
11. Elmwood Park Boro	2,623,733.77	10,162,452.05	23,853,200	3,481.49	2,523,892.03	131,000.00	2,658,373.52	206,250.00	65,150.00
12. East Rutherford Boro	764,064.35	4,339,077.55	282,656,200	35,000.00	3,956,371.85	147,985.00	4,139,356.85	77,250.00	20,750.00
13. Edgewater Boro	2,536,047.41	4,939,331.96	11,376,120	333,910.37	1,598,565.63	335,000.00	2,267,476.00	24,250.00	7,850.00
14. Emerson Boro	1,008,565.48	6,237,985.29	14,955,800	270,000.00	893,749.76	160,000.00	1,323,749.76	36,750.00	38,350.00
15. Englewood City	12,211,217.97	26,581,370.00	138,420,250	626,255.00	4,158,582.87	1,065,000.00	5,849,837.87	121,250.00	45,550.00
16. Englewood Cliffs Boro	1,950,176.11	7,262,353.09	69,576,200	350,000.00	1,217,100.45	93,500.00	1,660,600.45	13,000.00	19,500.00
17. Fairlawn Boro	4,590,790.56	23,695,212.10	77,591,600	990,000.00	4,303,893.37	158,800.00	5,452,693.37	301,750.00	158,150.00
18. Fairview Boro	1,940,016.00	5,590,128.81	25,619,600	287,000.00	1,211,511.00	170,000.00	1,668,511.00	129,750.00	21,300.00
19. Fort Lee Boro	9,470,163.42	25,019,324.39	399,052,900	645,000.00	3,340,924.03	662,000.00	4,647,924.03	144,250.00	39,600.00
20. Franklin Lakes Boro	992,303.07	11,060,093.78	23,965,290	439,000.00	1,817,090.74	311,189.51	2,567,280.25	23,250.00	33,100.00
21. Garfield City	3,829,662.32	12,092,357.66	50,505,400	....	3,938,701.04	160,000.00	4,098,701.04	369,000.00	57,100.00
22. Glen Rock Boro	2,722,612.00	11,394,428.10	35,241,000	650,000.00	1,427,337.00	135,000.00	2,212,337.00	41,500.00	54,800.00
23. Hackensack City	11,787,401.43	30,468,009.70	131,536,400	1,200,000.00	6,097,906.08	650,000.00	7,947,906.08	211,750.00	48,900.00
24. Harrington Park Boro	1,029,462.51	4,659,292.21	9,566,100	302,000.00	492,799.91	17,500.00	812,299.91	10,500.00	19,100.00
25. Hasbrouck Heights Boro	2,153,808.00	8,366,880.15	18,517,250	375,000.00	1,311,599.00	65,000.00	1,751,599.00	97,750.00	52,900.00
26. Haworth Boro	904,717.25	3,920,971.20	9,322,600	207,000.00	595,898.48	30,000.00	832,898.48	10,500.00	15,150.00
27. Hillsdale Boro	2,259,529.03	9,486,814.36	22,489,100	280,000.00	1,501,148.32	125,000.00	1,906,148.32	48,250.00	50,000.00
28. Hohokus Boro	1,293,184.56	4,266,798.63	12,152,500	350,000.00	515,645.69	105,000.00	970,645.69	5,500.00	21,050.00
29. Leonia Boro	1,727,991.94	6,921,031.75	30,791,800	235,410.00	1,300,970.69	95,000.00	1,631,380.69	31,000.00	24,600.00
30. Little Ferry Boro	1,995,112.32	6,097,519.47	33,979,000	160,000.00	935,901.92	119,000.00	1,214,901.92	60,000.00	25,750.00
31. Lodi Boro	4,032,635.00	14,181,679.16	79,647,100	950,000.00	2,384,350.97	300,000.00	3,634,350.97	254,500.00	59,750.00
32. Lyndhurst Twp.	4,189,770.02	12,762,406.98	62,609,200	665,000.00	2,094,563.25	105,000.00	2,864,563.25	202,750.00	75,050.00
33. Mahwah Twp.	1,919,555.08	12,306,330.75	80,480,930	790,063.00	2,765,421.75	400,671.00	3,956,155.75	44,500.00	37,400.00
34. Maywood Boro	1,990,099.72	6,719,985.11	15,003,721	70,000.00	1,386,624.05	35,000.00	1,491,624.05	68,500.00	43,450.00
35. Midland Park Boro	1,392,808.00	5,707,479.23	18,176,900	307,725.00	839,728.00	135,000.00	1,282,453.00	50,500.00	31,200.00
36. Montvale Boro	1,546,250.47	9,245,934.40	36,242,100	300,000.00	1,490,766.80	160,000.00	1,950,766.80	13,250.00	27,700.00
37. Moonachie Boro	640,994.43	2,893,658.21	51,616,000	305,000.00	777,675.33	45,000.00	1,127,675.33	24,500.00	8,750.00
38. New Milford Boro	2,104,244.00	10,423,308.59	25,834,400	326,000.00	1,805,482.60	75,000.00	2,206,482.60	100,750.00	75,550.00
39. North Arlington Boro	2,279,121.21	7,799,127.69	37,033,500	210,000.00	1,845,064.18	100,000.00	2,155,064.18	165,250.00	53,350.00
40. Northvale Boro	1,412,997.18	5,545,071.12	2,780,204	30,000.00	824,794.54	105,600.00	960,394.54	32,750.00	19,900.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
41. Norwood Boro	982,868.00	4,674,551.54	15,965,650	550,000.00	542,862.85	40,000.00	1,132,862.85	26,500.00	18,100.00
42. Oakland Boro	2,785,429.17	12,645,720.80	27,188,400	295,000.00	1,463,797.68	275,000.00	2,033,797.68	35,000.00	56,750.00
43. Old Tappan Boro	345,015.16	4,085,102.25	11,632,100	227,190.00	1,249,489.35	60,000.00	1,536,679.35	10,250.00	16,450.00
44. Oradell Boro	2,062,846.00	8,354,067.31	19,897,700	350,000.00	1,479,015.00	60,000.00	1,889,015.00	35,750.00	40,400.00
45. Palisades Park Boro	2,683,001.00	8,128,698.37	35,932,400	86,000.00	1,271,675.00	180,000.00	1,537,675.00	85,250.00	29,050.00
46. Paramus Boro	3,908,598.38	25,380,729.08	239,717,600	1,900,000.00	5,794,363.20	300,000.00	7,994,363.20	112,500.00	137,500.00
47. Park Ridge Boro	2,085,480.39	7,772,914.16	16,443,700	120,000.00	1,022,004.87	150,000.00	1,292,004.87	41,500.00	32,650.00
48. Ramsey Boro	3,741,782.97	14,596,999.60	42,818,000	248,000.00	1,952,814.80	430,000.00	2,630,814.80	32,750.00	46,550.00
49. Ridgefield Boro	....	2,723,202.72	30,786,750	1,014,000.00	8,109,603.43	21,000.00	9,144,603.43	91,500.00	32,200.00
50. Ridgefield Park Twp.	2,022,292.00	7,709,396.26	28,144,700	968,500.00	1,296,358.00	150,000.00	2,414,858.00	76,000.00	38,450.00
51. Ridgewood Twp.	5,706,982.02	28,995,758.30	148,741,800	850,000.00	3,956,846.00	724,000.00	5,530,846.00	65,500.00	90,100.00
52. River Edge Boro	2,385,245.92	8,526,416.72	24,305,000	553,349.59	1,430,887.66	70,000.00	2,054,237.25	66,750.00	55,850.00
53. Rivervale Twp.	2,081,438.63	9,099,876.44	6,953,100	320,000.00	952,744.58	198,000.00	1,470,744.58	28,500.00	40,100.00
54. Rochelle Park Twp.	1,265,523.49	4,126,546.63	7,729,300	315,000.00	623,924.33	12,000.00	950,924.33	68,000.00	28,550.00
55. Rockleigh Boro	213,747.33	629,277.92	17,311,800	64,000.00	122,790.20	7,500.00	194,290.20	1,500.00	700.00
56. Rutherford Boro	4,112,644.00	13,155,707.13	59,385,160	540,000.00	2,003,102.00	213,000.00	2,756,102.00	127,250.00	64,700.00
57. Saddle Brook Twp.	2,090,879.71	9,704,808.52	37,587,100	325,877.00	1,794,192.06	140,000.00	2,260,069.06	125,250.00	70,850.00
58. Saddle River Boro	635,617.92	3,266,391.64	11,752,500	516,000.00	429,461.37	65,000.00	1,010,461.37	4,750.00	10,000.00
59. South Hackensack Twp.	1,129,030.00	3,092,207.34	6,452,700	320,000.00	933,123.04	5,000.00	1,258,123.04	31,000.00	6,850.00
60. Teaneck Twp.	11,013,115.00	35,728,758.96	133,670,400	1,700,000.00	4,038,000.00	250,000.00	5,988,000.00	180,500.00	137,150.00
61. Tenafly Boro	4,809,052.78	17,228,092.80	76,994,450	600,000.00	1,911,014.59	150,000.00	2,661,014.59	47,750.00	52,050.00
62. Teterboro Boro	663,957.26	1,165,726.51	64,384,690	230,000.00	408,901.37	....	638,901.37	....	....
63. Upper Saddle River Boro	552,245.60	8,816,322.44	14,819,300	300,000.00	1,235,116.31	320,000.00	1,855,116.31	13,000.00	29,950.00
64. Waldwick Boro	1,447,017.77	8,176,604.76	24,445,500	400,000.00	2,146,017.75	142,000.00	2,688,017.75	61,500.00	53,300.00
65. Wallington Boro	1,438,195.83	4,689,815.59	14,958,700	155,000.00	867,825.77	106,175.00	1,129,000.77	132,750.00	29,100.00
66. Washington Twp.	2,198,642.06	7,835,043.10	30,068,100	281,500.00	1,117,722.45	136,000.00	1,535,222.45	32,000.00	45,600.00
67. Westwood Boro	2,012,644.93	7,936,351.74	44,570,300	373,000.00	1,406,378.92	145,000.00	1,924,378.92	41,500.00	40,600.00
68. Woodcliff Lake Boro	2,045,953.88	7,350,241.40	24,071,300	310,000.00	748,874.81	95,000.00	1,153,874.81	9,000.00	21,500.00
69. Wood-Ridge Boro	1,963,555.48	6,151,044.80	15,915,700	100,000.00	1,080,516.93	50,000.00	1,230,516.93	88,250.00	35,650.00
70. Wyckoff Twp.	2,354,737.81	15,000,279.80	42,029,100	800,000.00	1,640,042.88	425,000.00	2,865,042.88	53,750.00	71,650.00
Totals	$181,730,683.15	$691,429,898.69	$3,785,829,765	$30,220,152.45	$126,373,764.64	$12,277,724.51	$168,871,641.60	$5,309,750.00	$2,986,100.00

Net County Taxes Apportioned (12A III)	$112,646,286.83
‡Adjustments (Net Total 12A IIb) (+)	$ 1,109,141.10
Total County Taxes Apportioned	$113,755,427.93
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 70,539,026.69
• Includes Franklin Lakes Garbage District	$370,000.00

Rate per $100 to be applied to Col. II for Apportionment of County Taxes .3704557185

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Special Garbage District

	Net Valuation	Total Tax Levy	Tax Rate
Franklin Lakes Boro	$501,169,850	$370,000.00	.074

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1983

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bass River Township	$ 13,232,274	$ 14,202,700	$ 27,434,974	....	$ 27,434,974	$ 614,570	$ 28,049,544
2. Beverly City	8,668,600	28,870,200	37,538,800	$ 103,000	37,435,800	211,789	37,647,589
3. Bordentown City	10,916,150	44,626,400	55,542,550	....	55,542,550	711,317	56,253,867
4. Bordentown Township	29,841,250	88,918,894	118,760,144	484,960	118,275,184	3,182,792	121,457,976
5. Burlington City	30,608,950	114,937,250	145,546,200	....	145,546,200	5,746,983	151,293,183
6. Burlington Township	52,044,200	134,575,200	186,619,400	....	186,619,400	2,024,251	188,643,651
7. Chesterfield Township†	14,099,500	49,067,700	63,167,200	....	63,167,200	1,429,088	64,596,288
8. Cinnaminson Township	94,043,050	295,702,184	389,745,234	....	389,745,234	5,124,261	394,869,495
9. Delanco Township	18,062,000	50,796,300	68,858,300	....	68,858,300	508,769	69,367,069
10. Delran Township	62,726,200	205,520,950	268,247,150	122,800	268,124,350	2,791,913	270,916,263
11. Eastampton Township	10,013,040	32,186,250	42,199,290	....	42,199,290	552,596	42,751,886
12. Edgewater Park Township	24,145,710	71,533,565	95,679,275	42,040	95,637,235	934,863	96,572,098
13. Evesham Township	153,729,790	340,170,310	493,900,100	....	493,900,100	8,352,355	502,252,455
14. Fieldsboro Boro	1,075,850	4,694,160	5,770,010	....	5,770,010	57,019	5,827,029
15. Florence Township	29,133,835	107,379,240	136,513,075	893,440	135,619,635	2,154,822	137,774,457
16. Hainesport Township†	25,792,200	54,262,300	80,054,500	107,400	79,947,100	1,503,021	81,450,121
17. Lumberton Township	21,363,305	62,805,600	84,168,905	127,200	84,041,705	913,247	84,954,952
18. Mansfield Township	18,293,830	42,254,500	60,548,330	....	60,548,330	1,921,255	62,469,585
19. Maple Shade Township†	86,455,909	268,990,650	355,446,559	....	355,446,559	2,261,852	357,708,411
20. Medford Township	98,872,150	237,928,450	336,800,600	....	336,800,600	4,183,985	340,984,585
21. Medford Lakes Boro	38,419,000	89,930,900	128,349,900	....	128,349,900	434,065	128,783,965
22. Moorestown Township	66,261,850	220,535,200	286,797,050	1,017,250	285,779,800	7,788,504	293,568,304
23. Mount Holly Township	24,472,250	85,157,280	109,629,530	....	109,629,530	5,298,997	114,928,527
24. Mount Laurel Township	100,485,480	304,954,505	405,439,985	....	405,439,985	4,187,742	409,627,727
25. New Hanover Township†	3,127,300	9,532,650	12,659,950	....	12,659,950	4,189,251	16,849,201

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1983 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements Thereon	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
26. North Hanover Township	13,085,150	34,625,770	47,710,920	....	47,710,920	820,694	48,531,614
27. Palmyra Boro	17,496,700	57,864,400	75,361,100	....	75,361,100	599,027	75,960,127
28. Pemberton Boro	2,916,500	9,353,000	12,269,500	....	12,269,500	812,346	13,081,846
29. Pemberton Township	71,788,775	194,525,675	266,314,450	25,100	266,289,350	5,682,046	271,971,396
30. Riverside Township	24,115,400	84,491,400	108,606,800	....	108,606,800	3,179,329	111,786,129
31. Riverton Boro	9,663,300	35,229,100	44,892,400	....	44,892,400	436,093	45,328,493
32. Shamong Township†	31,770,200	63,759,000	95,529,200	....	95,529,200	2,105,465	97,634,665
33. Southampton Township†	54,205,850	155,130,950	209,336,800	....	209,336,800	4,844,702	214,181,502
34. Springfield Township	16,365,460	36,960,800	53,326,260	....	53,326,260	1,543,698	54,869,958
35. Tabernacle Township†	44,778,050	88,368,700	133,146,750	....	133,146,750	1,296,958	134,443,708
36. Washington Township	3,485,550	7,385,200	10,870,750	....	10,870,750	374,605	11,245,355
37. Westhampton Township†	24,787,350	57,974,250	82,761,600	....	82,761,600	1,154,805	83,916,405
38. Willingboro Township†	43,605,300	512,526,200	556,131,500	17,200	556,114,300	6,086,321	562,200,621
39. Woodland Township†	11,115,457	14,855,550	25,971,007	....	25,971,007	723,401	26,694,408
40. Wrightstown Boro†	3,113,800	11,086,450	14,200,250	....	14,200,250	3,129,654	17,329,904
Totals	$1,408,176,515	$4,323,669,783	$5,731,846,298	$2,940,390	$5,728,905,908	$99,868,451	$5,828,774,359

*ReValued District
†ReAssessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139. L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bass River Township	$4.144	$ 65.96	....	....	$ 15,113,414	$ 43,162,958	$ 258,896.24	....	....
2. Beverly City	2.938	99.95	....	....	843,702	38,491,291	230,875.06	....	....
3. Bordentown City	3.294	86.81	$ 3,774	....	11,160,870	67,418,511	404,383.75	....	....
4. Bordentown Township	3.804	71.81	1,992	....	50,840,801	172,300,769	1,033,479.24	....	....
5. Burlington City	1.433	84.86	36,355	....	37,500,674	188,830,212	1,132,624.69	....	....
6. Burlington Township	3.202	65.83	7,111	....	111,763,329	300,414,091	1,801,917.24	....	....
7. Chesterfield Township	2.111	112.10	....	$ 5,316,439	....	59,279,849	355,567.15	....	....
8. Cinnaminson Township	2.344	99.14	....	....	15,266,401	410,135,896	2,460,040.88	....	....
9. Delanco Township	3.232	87.93	7,236	....	14,954,707	84,329,012	505,814.83	....	....
10. Delran Township	2.651	92.12	....	....	30,263,332	301,179,595	1,806,508.82	....	....
11. Eastampton Township	4.089	69.17	176	....	19,391,497	62,143,559	372,744.00	....	....
12. Edgewater Park Township	3.579	71.72	....	....	41,499,118	138,071,216	828,166.56	....	....
13. Evesham Township	2.590	89.73	....	....	60,779,262	563,031,717	3,377,127.07	....	....
14. Fieldsboro Boro	3.832	74.46	....	....	4,167,836	9,994,865	59,950.32	....	....
15. Florence Township	3.114	82.70	3,447	....	44,161,012	181,938,916	1,091,289.92	....	....
16. Hainesport Township	2.517	109.50	185	4,852,035	....	76,598,271	459,444.98	....	....
17. Lumberton Township	2.957	80.24	157	....	24,555,329	109,510,438	656,855.83	....	....
18. Mansfield Township	2.238	93.91	....	....	5,355,572	67,825,157	406,822.86	....	....
19. Maple Shade Township	2.228	114.80	2,656	40,800,547	....	316,910,520	1,900,864.67	....	....
20. Medford Township	3.625	65.54	....	....	180,727,369	521,711,954	3,129,286.52	....	....
21. Medford Lakes Boro	2.307	109.99	....	11,406,457	....	117,377,508	704,043.39	....	....
22. Moorestown Township	5.319	46.92	1,790	....	342,241,850	635,811,944	3,813,671.00	....	....
23. Mount Holly Township	4.055	71.88	14,590	....	48,059,259	163,002,376	977,706.44	....	....
24. Mount Laurel Township	3.268	71.10	....	....	171,158,612	580,786,339	3,483,621.28	....	....
25. New Hanover Township	2.336	100.07	....	....	151,358	17,000,559	101,971.25	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
26. North Hanover Township	1.867	86.17	....	....	8,967,473	57,499,087	344,885.94	....	....
27. Palmyra Boro	4.198	61.67	102	....	48,816,934	124,777,163	748,427.35	....	....
28. Pemberton Boro	3.540	79.48	....	....	3,542,563	16,624,409	99,715.06	....	....
29. Pemberton Township	3.064	88.34	1,057	....	37,022,565	308,995,018	1,853,386.60	....	....
30. Riverside Township	2.589	89.69	8,375	....	20,141,841	131,936,345	791,368.92	....	....
31. Riverton Boro	3.653	74.70	....	....	15,761,818	61,090,311	366,426.50	....	....
32. Shamong Township	2.433	97.95	....	....	2,500,018	100,134,683	600,619.00	....	....
33. Southampton Township	1.829	101.46	....	749,319	....	213,432,183	1,280,190.05	....	....
34. Springfield Township	2.591	82.69	....	....	12,985,467	67,855,425	407,004.41	....	....
35. Tabernacle Township	2.228	99.39	....	....	1,423,932	135,867,640	814,949.27	....	....
36. Washington Township	5.009	41.75	....	....	16,223,224	27,468,579	164,759.60	....	....
37. Westampton Township	2.840	101.73	....	....	197,981	84,114,386	504,527.47	....	....
38. Willingboro Township	2.922	102.88	....	11,211,287	....	550,989,334	3,304,895.52	....	....
39. Woodland Township	3.349	80.00	260	....	6,786,797	33,481,465	200,825.56	....	....
40. Wrightstown Boro	2.607	99.48	....	....	741,532	18,071,436	108,394.16	....	....
Totals	$.............	$.............	$89,263	$74,336,084	$1,405,067,449	$7,159,594,987	$42,944,049.40	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bass River Township	$ 1,611.06	....	$ 257,285.18	$ 14,425.39	....	$ 431,127.00	PL$434,191.00	....	....
2. Beverly City	381.88	....	230,493.18	12,864.08	....	603,009.50	....	$ 53,432.00	....
3. Bordentown City	....	....	404,383.75	22,531.78	....	....	B 1,115,931.56	....	....
4. Bordentown Township	648.07	....	1,032,831.17	57,584.23	....	....	B 2,770,241.20	....	....
5. Burlington City	976.32	....	1,131,648.37	63,108.49	....	884,036.00	....	88,321.00	....
6. Burlington Township	8,107.78	....	1,793,809.46	100,400.67	....	3,905,705.13	....	72,026.50	....
7. Chesterfield Township	2,886.20	....	352,680.95	19,811.78	....	429,794.25	N 505,133.79	....	....
8. Cinnaminson Township	31,049.93	....	2,428,990.95	137,070.53	....	6,213,707.25	....	....	....
9. Delanco Township	1,861.16	....	503,953.67	28,183.40	....	1,348,663.28	....	....	....
10. Delran Township	10,578.74	....	1,795,930.08	100,656.51	....	4,441,693.00	....	....	....
11. Eastampton Township	614.20	....	372,129.80	20,768.85	....	722,026.00	RV 459,209.91	....	....
12. Edgewater Park Township	14,175.70	....	813,990.86	46,144.45	....	1,901,479.50	....	....	....
13. Evesham Township	48,297.57	....	3,328,829.50	188,169.48	....	5,108,385.50	L 3,321,699.20	....	....
14. Fieldsboro Boro	....	....	59,950.32	3,340.36	....	145,579.00	....	....	....
15. Florence Township	1,393.53	....	1,089,896.39	60,805.37	....	2,540,575.50	....	....	....
16. Hainesport Township	....	$400.43	459,845.41	25,599.72	....	863,180.64	RV 528,851.53	....	....
17. Lumberton Township	639.17	....	656,216.66	36,599.22	....	937,872.00	RV 813,888.14	....	....
18. Mansfield Township	1,948.45	....	404,874.41	22,667.68	....	419,318.00	N 551,164.16	....	....
19. Maple Shade Township	25,931.78	....	1,874,932.39	105,913.90	....	4,324,105.25	....	....	....
20. Medford Township	32,755.95	....	3,096,530.57	174,360.10	....	4,766,097.00	L 2,888,090.50	....	....
21. Medford Lakes Boro	2,910.25	....	701,133.14	39,228.46	....	971,764.45	L 792,532.44	....	....
22. Moorestown Township	22,453.51	....	3,791,217.49	....	....	9,504,813.00	....	....	....
23. Mount Holly Township	4,588.74	....	973,117.70	54,476.63	....	1,613,939.75	RV 1,172,477.95	....	....
24. Mount Laurel Township	61,789.08	....	3,421,832.20	....	....	5,710,684.00	L 2,978,653.53	....	....
25. New Hanover Township	63.60	....	101,907.65	5,681.72	....	....	NHW 265,725.72	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. North Hanover Township	4,759.70	....	340,126.24	19,216.63	....	268,350.00	N 278,048.05	....	....
27. Palmyra Boro	....	221.88	748,649.23	41,701.48	....	1,799,207.00	....	....	....
28. Pemberton Boro	....	....	99,715.06	5,556.00	....	258,737.00	....	....	....
29. Pemberton Township	5,420.58	....	1,847,966.02	103,268.48	....	4,315,092.38	....	....	....
30. Riverside Township	461.17	....	790,907.75	44,094.13	....	1,790,426.00	....	....	....
31. Riverton Boro	1,031.98	....	365,394.52	20,416.85	....	955,614.00	....	....	....
32. Shamong Township	1,138.55	....	599,480.45	33,465.77	....	1,271,812.75	L 469,809.65	....	....
33. Southampton Township	1,782.85	....	1,278,407.20	71,330.66	....	1,560,673.50	L 1,006,553.87	....	....
34. Springfield Township	1,536.77	....	405,467.64	22,677.80	....	403,054.00	N 527,398.00	....	....
35. Tabernacle Township	4,060.57	....	810,888.70	45,408.00	....	1,412,134.00	L 578,555.81	....	....
36. Washington Township	198.53	....	164,561.07	9,180.21	....	389,491.00	....	....	....
37. Westampton Township	1,673.00	....	502,854.47	28,111.67	....	965,671.00	RV 662,308.76	....	....
38. Willingboro Township	56,176.58	....	3,248,718.94	....	....	9,811,231.00	....	....	....
39. Woodland Township	1,900.97	....	198,924.59	11,189.76	....	544,993.00	....	....	....
40. Wrightstown Boro	47.10	....	108,347.06	6,039.76	....	....	NHW 289,598.28	....	....
Totals	$355,851.02	$622.31	$42,588,820.69	$1,802,050.00	....	$83,540,121.63	$22,410,063.05	$213,779.50	....

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School	$ 3,886,172.76
L—Lenape Regional High School	$12,035,895.00
N—Northern Burlington County Regional High School	$ 1,861,744.00
NHW—New Hanover-Wrightstown School District	$ 555,324.00
PL—Pinelands Regional High School	$ 434,191.00
RV—Rancocas Valley Regional High School	$ 3,636,736.29

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bass River Township	$ 25,250.00	$ 1,162,278.57	$ 10,674,000	$ 52,631.54	$ 232,318.46	$ 142,450.00	$ 427,400.00	$ 18,750.00	$ 5,700.00
2. Beverly City	206,000.00	1,105,798.76	5,195,900	120,000.00	319,769.00	75,000.00	514,769.00	30,000.00	9,550.00
3. Bordentown City	310,000.00	1,852,847.09	11,808,900	201,000.00	578,000.00	90,000.00	869,000.00	37,000.00	13,000.00
4. Bordentown Township	759,100.00	4,619,756.60	25,526,290	428,700.00	1,161,000.00	124,500.00	1,714,200.00	42,500.00	33,800.00
5. Burlington City	....	2,167,113.86	46,209,525	2,119,035.00	8,333,998.00	60,000.00	10,513,033.00	130,919.00	34,850.00
6. Burlington Township	167,000.50	6,038,942.26	23,345,300	1,662,411.00	4,534,855.00	225,000.00	6,422,266.00	45,000.00	42,700.00
7. Chesterfield Township	56,002.50	1,363,503.27	124,264,200	185,530.00	426,166.50	40,000.00	651,696.50	13,000.00	9,500.00
8. Cinnaminson Township	472,513.28	9,252,282.01	28,734,800	450,000.00	2,314,248.46	185,000.00	2,949,248.46	57,170.00	77,000.00
9. Delanco Township	316,000.00	2,241,800.35	3,146,500	130,000.00	549,964.00	140,409.00	820,373.00	34,631.00	16,900.00
10. Delran Township	842,300.00	7,180,579.59	11,519,800	475,000.00	1,263,118.00	100,000.00	1,838,118.00	61,250.00	53,450.00
11. Eastampton Township	173,666.69	1,747,801.25	1,315,150	153,000.00	450,555.83	70,000.00	673,555.83	13,700.00	10,600.00
12. Edgewater Park Township	694,000.00	3,455,614.81	6,306,600	340,000.00	650,582.00	90,000.00	1,080,582.00	23,250.00	30,450.00
13. Evesham Township	1,057,570.00	13,004,653.68	53,458,650	1,232,090.00	2,794,017.00	380,000.00	4,406,107.00	55,500.00	66,900.00
14. Fieldsboro Boro	14,400.00	223,269.68	368,950	38,239.00	114,414.00	20,000.00	172,653.00	5,250.00	1,750.00
15. Florence Township	597,894.27	4,289,171.53	15,642,940	625,053.25	1,437,620.17	200,000.00	2,262,673.42	119,000.00	38,950.00
16. Hainesport Township	172,530.68	2,050,007.98	4,487,500	225,000.00	442,681.08	226,412.50	894,093.58	32,950.00	13,700.00
17. Lumberton Township	76,000.00	2,520,576.02	7,306,700	830,000.00	898,000.00	140,000.00	1,868,000.00	20,750.00	16,750.00
18. Mansfield Township	....	1,398,024.25	9,606,300	445,811.00	592,352.00	75,000.00	1,113,163.00	18,750.00	8,700.00
19. Maple Shade Township	1,663,543.00	7,968,495.04	24,067,400	128,000.00	1,851,000.00	188,000.00	2,167,000.00	192,750.00	66,400.00
20. Medford Township	1,432,218.63	12,357,296.80	45,487,800	850,000.00	2,068,929.80	313,668.00	3,232,597.80	34,100.00	52,450.00
21. Medford Lakes Boro	466,187.65	2,970,846.14	5,172,700	220,500.00	474,371.97	71,000.00	765,871.97	13,000.00	19,400.00
22. Moorestown Township	2,318,255.00	15,614,285.49	33,591,340	667,561.00	2,603,181.00	415,257.35	3,685,999.35	80,250.00	60,100.00
23. Mount Holly Township	846,000.00	4,660,012.03	32,510,400	258,203.00	1,376,973.00	175,000.00	1,810,176.00	64,500.00	41,000.00
24. Mount Laurel Township	1,272,000.00	13,383,169.73	20,016,500	1,243,188.87	2,651,828.19	345,000.00	4,240,017.06	39,200.00	64,250.00
25. New Hanover Township	20,219.04	393,534.13	674,567,550	400,000.00	475,023.65	13.000.00	888,023.65	2,500.00	2,600.00

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1983 (Continued)*

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. North Hanover Township	....	905,740.92	33,680,540	312,000.00	875,356.13	30,000.00	1,217,356.13	8,500.00	8,850.00
27. Palmyra Boro	598,760.74	3,188,318.45	14,691,250	305,000.00	637,442.32	70,000.00	1,012,442.32	59,550.00	31,500.00
28. Pemberton Boro	99,000.00	463,008.06	2,642,950	30,000.00	114,000.00	45,000.00	189,000.00	6,000.00	3,150.00
29. Pemberton Township	2,064,324.06	8,330,650.94	99,871,446	735,000.00	2,863,425.52	650,000.00	4,248,425.52	84,750.00	117,150.00
30. Riverside Township	262,100.00	2,893,527.88	14,162,400	690,600.00	716,000.00	84,000.00	1,490,600.00	117,140.00	29,200.00
31. Riverton Boro	314,344.79	1,655,770.16	8,583,750	65,000.00	440,503.45	24,500.00	530,003.45	18,175.00	12,700.00
32. Shamong Township	....	2,374,568.62	21,722,650	262,713.01	389,037.59	160,000.00	811,750.59	10,750.00	10,600.00
33. Southampton Township	....	3,916,965.23	4,675,550	1,000,000.00	833,166.85	140,195.00	1,973,361.85	129,500.00	44,450.00
34. Springfield Township	63,044.91	1,421,642.35	3,858,700	300,000.00	329,531.26	105,000.00	734,531.26	17,075.00	9,600.00
35. Tabernacle Township	147,778.01	2,994,764.52	16,625,250	392,326.00	537,679.92	175,000.00	1,105,005.92	15,713.00	17,400.00
36. Washington Township	....	563,232.28	15,649,350	115,000.00	76,000.00	25,875.00	216,875.00	10,750.00	2,750.00
37. Westampton Township	223,499.39	2,382,445.29	15,913,400	200,000.00	680,730.47	55,000.00	935,730.47	7,000.00	19,350.00
38. Willingboro Township	3,367,331.00	16,427,280.94	62,604,000	725,385.00	4,167,685.00	455,000.00	5,348,070.00	52,500.00	151,950.00
39. Woodland Township	138,724.03	89[illegible]31.38	23,222,685	50,000.00	318,435.90	65,161.64	433,597.54	6,500.00	4,600.00
40. Wrightstown Boro	47,772.66	451,757.76	4,904,695	60,000.00	183,333.38	28,000.00	271,333.38	1,000.00	1,700.00
Totals	$21,330,330.83	$171,885,165.70	$1,567,140,311	$18,723,977.67	$51,757,294.89	$6,017,428.49	$76,498,701.05	$1,730,573.00	$1,255,400.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ... $21,424,685.31

Rate per $100 to be applied to Col. II for apportionment of County Taxes 0.59981116

Rate per $100 to be applied to Col. II for apportionment of Library Taxes 0.03342076

(County Percentage Level of Taxable Value of Real Property in Effect—100%).

Net County Taxes Apportioned (12A III) $42,588,820.69

*Adjustmentsd (Net Total 12A II) .... $ 355,228.71

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $42,944,049.40

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned.

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1983

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Audubon Boro	$ 24,427,050	$ 71,167,000	$ 95,594,050	....	$ 95,594,050	$ 657,238	$ 96,251,288
2. Audubon Park	499,000	3,299,600	3,798,600	....	3,798,600	82,131	3,880,731
3. Barrington Boro	13,568,854	56,491,615	70,060,469	$2,087,726	67,972,743	516,015	68,488,758
4. Bellmawr Boro	41,993,800	125,199,250	167,193,050	....	167,193,050	1,751,628	168,944,678
5. Berlin Boro	22,899,145	67,429,319	90,328,464	53,810	90,274,654	3,928,808	94,203,462
6. Berlin Twp.	17,432,650	43,081,250	60,513,900	431,800	60,082,100	504,496	60,686,596
7. Brooklawn Boro	6,284,600	20,458,000	26,742,600	53,100	26,689,500	451,749	27,141,249
8. Camden City	35,789,387	193,719,298	229,508,685	....	229,508,685	32,753,774	262,262,459
9. Cherry Hill Twp.	326,398,895	874,153,760	1,200,552,655	....	1,200,552,655	13,195,595	1,213,748,250
10. Chesilhurst Boro	4,650,450	10,573,349	15,223,799	25,225	15,198,574	268,296	15,466,870
11. Clementon Boro	14,437,290	44,023,810	58,461,100	576,170	57,884,930	1,011,002	58,895,932
12. Collingswood Boro	53,851,350	207,147,700	260,999,050	....	260,999,050	6,761,997	267,761,047
13. Gibbsboro	9,541,400	20,720,000	30,261,400	....	30,261,400	617,475	30,878,875
14. Gloucester City	32,215,000	91,774,800	123,989,800	309,000	123,680,800	4,217,226	127,898,026
15. Gloucester Twp.	125,092,068	379,479,290	504,571,358	....	504,571,358	6,590,598	511,161,956
16. Haddon Twp.	53,415,300	175,476,500	228,891,800	2,331,650	226,560,150	1,700,192	228,260,342
17. Haddonfield Boro	123,746,500	312,419,300	436,165,800	....	436,165,800	12,896,395	449,062,195
18. Haddon Heights Boro	22,459,900	78,778,800	101,238,700	495,800	100,742,900	810,653	101,553,553
19. Hi-Nella Boro	829,232	3,535,850	4,365,082	28,350	4,336,732	48,313	4,385,045
20. Laurel Springs Boro	3,922,670	13,474,620	17,397,290	268,100	17,129,190	3,743,982	20,873,172
21. Lawnside Boro	7,225,050	32,373,683	39,598,733	95,800	39,502,933	327,959	39,830,892
22. Lindenwold Boro	41,159,975	130,861,600	172,021,575	515,200	171,506,375	2,064,378	173,570,753
23. Magnolia Boro	13,747,243	38,633,987	52,381,230	....	52,381,230	412,404	52,793,634
24. Merchantville Boro	9,016,150	22,175,300	31,191,450	111,000	31,080,450	2,475,539	33,555,989
25. Mt. Ephraim Boro	9,481,115	32,017,430	41,498,545	172,000	41,326,545	419,396	41,745,941
26. Oaklyn Boro	10,001,800	37,024,700	47,026,500	....	47,026,500	263,021	47,289,521
27. Pennsauken	129,603,600	403,272,200	532,875,800	....	532,875,800	5,576,821	538,452,621
28. Pine Hill Boro	24,207,700	63,619,000	87,826,700	....	87,826,700	1,019,938	88,846,638
29. Pine Valley	718,700	1,140,500	1,859,200	....	1,859,200	74,511	1,933,711
30. Runnemede Boro	22,378,700	72,101,100	94,479,800	....	94,479,800	1,459,149	95,938,949
31. Somerdale Boro	6,676,080	32,492,185	39,168,265	368,300	38,799,965	347,322	39,147,287
32. Stratford Boro	28,390,900	71,183,000	99,573,900	....	99,573,900	1,324,627	100,898,527
33. Tavistock Boro	357,000	545,100	902,100	....	902,100	5,673	907,773
34. Voorhees Twp.	78,054,943	240,707,025	318,761,968	62,500	318,699,468	3,273,304	321,972,772
35. Waterford Twp.	40,895,855	91,072,400	131,968,255	603,200	131,365,055	1,975,434	133,340,489
36. Winslow Twp.	80,003,950	185,517,500	265,521,450	465,000	265,056,450	12,739,670	277,796,120
37. Woodlynne Boro	3,816,800	11,780,050	15,596,850	....	15,596,850	97,982	15,694,832
Totals	$1,439,190,102	$4,258,919,871	$5,698,109,973	$9,053,731	$5,689,056,242	$126,464,691	$5,815,520,933

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Audubon Boro	$ 5.760	58.19	....	....	$ 73,116,067	$ 169,367,355	$ 1,929,903.06	....	....
2. Audubon Park	5.119	100.98	....	....	167,219	4,047,950	46,125.40	....	....
3. Barrington Boro	6.594	52.62	$ 4,115	....	67,833,178	136,326,051	1,553,404.80	....	....
4. Bellmawr Boro	4.338	78.50	29,882	....	48,904,698	217,879,258	2,482,685.32	....	....
5. Berlin Boro	4.046	70.39	5,479	....	40,005,422	134,214,363	1,529,342.59	....	....
6. Berlin Twp.	4.645	68.98	....	....	27,472,381	88,158,977	1,004,551.79	....	....
7. Brooklawn Boro	3.531	82.77	....	....	6,522,499	33,663,748	383,590.86	....	....
8. Camden City	12.377	50.95	2,465,244	....	268,946,747	533,674,450	6,081,100.76	....	....
9. Cherry Hill Twp.	5.326	62.44	....	....	757,892,809	1,971,641,059	22,466,408.02	....	....
10. Chesilhurst Boro	4.247	82.37	....	....	3,424,397	18,891,267	215,261.75	....	....
11. Clementon Boro	4.417	79.35	....	....	16,096,373	74,992,305	854,520.51	....	....
12. Collingswood Boro	2.889	111.30	....	$22,913,661	....	244,847,386	2,789,981.09	....	....
13. Gibbsboro	4.623	67.04	....	....	16,707,631	47,586,506	542,237.57	....	....
14. Gloucester City	3.833	79.10	12,826	....	44,854,963	172,765,815	1,968,627.75	....	....
15. Gloucester Twp.	4.860	65.30	....	....	273,127,804	784,289,760	8,936,806.06	....	....
16. Haddon Twp.	4.050	78.31	1,270	....	66,220,010	294,481,622	3,355,552.09	....	....
17. Haddonfield Boro	2.744	111.28	....	40,643,727	....	408,418,468	4,653,836.92	....	....
18. Haddon Heights Boro	5.204	59.36	6,580	....	70,377,062	171,937,195	1,959,185.81	....	....
19. Hi-Nella Boro	7.881	39.56	....	....	6,728,631	11,113,676	126,637.85	....	....
20. Laurel Springs Boro	6.218	46.55	....	....	20,025,449	40,898,621	466,030.62	....	....
21. Lawnside Boro	4.467	75.37	....	....	14,196,730	54,027,622	615,632.65	....	....
22. Lindenwold Boro	4.174	78.49	32	....	47,785,023	221,355,808	2,522,300.02	....	....
23. Magnolia Boro	4.381	77.38	....	....	16,326,505	69,120,139	787,608.49	....	....
24. Merchantville Boro	7.785	45.46	2,113	....	38,127,008	71,685,110	816,835.76	....	....
25. Mt. Ephraim Boro	5.721	53.20	36	....	37,399,980	79,145,957	901,850.44	....	....
26. Oaklyn Boro	4.631	69.87	6,214	....	21,097,738	68,393,473	779,328.30	....	....
27. Pennsauken	4.374	74.38	130,664	....	218,638,537	757,221,822	8,628,372.97	....	....
28. Pine Hill Boro	3.968	84.73	....	....	16,122,471	104,969,109	1,196,099.47	....	....
29. Pine Valley	3.725	123.26	....	329,730	....	1,603,981	18,277.00	....	....
30. Runnemede Boro	4.602	69.22	....	....	44,129,685	140,068,634	1,596,050.70	....	....
31. Somerdale Boro	6.882	47.60	....	....	43,889,661	83,036,948	946,187.41	....	....
32. Stratford Boro	3.965	73.87	....	....	37,200,074	138,098,601	1,573,602.61	....	....
33. Tavistock Boro	1.952	102.06	....	....	97,947	1,005,720	11,459.95	....	....
34. Voorhees Twp.	4.125	67.80	....	....	156,747,558	478,720,330	5,454,910.88	....	....
35. Waterford Twp.	3.537	82.00	360	....	29,777,730	163,118,579	1,858,699.65	....	....
36. Winslow Twp.	3.385	78.97	5,937	....	77,812,063	355,614,120	4,052,143.20	....	....
37. Woodlynne Boro	7.278	58.89	....	....	11,095,769	26,790,601	305,272.89	....	....
Totals	....	....	$2,670,752	$63,887,118	$2,618,867.819	$8,373,172,386	$95,410,423.01	....	....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Audubon Boro	$ 1,647.58	....	$ 1,928,255.48	....	$ 59,238.58	$ 2,963,436.75	....	....	....
2. Audubon Park	....	....	46,125.40	$ 1,043.68	1,415.83	60,000.00	....	....	....
3. Barrington Boro	87,649.94	....	1,465,754.86	35,148.95	47,681.92	1,971,283.90	....	....	....
4. Bellmawr Boro	1,104.00	....	2,481,581.32	56,175.81	76,206.29	2,127,808.00	B$1,354,590.42	....	....
5. Berlin Boro	939.25	....	1,528,403.34	34,604.49	46,943.33	1,123,490.08	E 732,155.48	....	....
6. Berlin Twp.	1,993.42	....	1,002,558.37	22,730.00	30,834.82	788,199.00	L 704,900.20	....	....
7. Brooklawn Boro	1,035.09	....	382,555.77	8,679.52	11,774.36	427,932.00	....	....	....
8. Camden City	108,883.25	....	5,972,217.51	....	186,660.03	9,911,274.25	....	....	....
9. Cherry Hill Twp.	70,321.02	....	22,396,087.00	....	689,608.77	36,195,278.75	....	....	....
10. Chesilhurst Boro	1,621.50	....	213,640.25	4,870.74	6,607.48	204,659.80	L 149,824.59	....	....
11. Clementon Boro	2,122.41	....	852,398.10	19,335.27	26,229.60	630,652.50	L 587,725.04	....	....
12. Collingswood Boro	86,473.69	....	2,703,507.40	....	85,638.76	3,315,504.01	....	....	....
13. Gibbsboro	503.38	....	541,734.19	12,269.23	16,644.04	417,768.50	E 264,042.25	....	....
14. Gloucester City	21,555.87	....	1,947,071.88	....	60,427.24	2,224,315.00	....	....	....
15. Gloucester Twp.	69,048.49	....	8,867,757.57	202,213.43	274,316.21	7,829,764.96	B 3,634,539.42	....	....
16. Haddon Twp.	6,351.23	....	3,349,200.86	75,926.20	102,999.03	4,608,737.78	....	....	....
17. Haddonfield Boro	4,252.25	....	4,649,584.67	....	142,850.02	6,142,475.96	....	....	....
18. Haddon Heights Boro	937.32	....	1,958,248.49	....	60,137.42	2,332,252.50	....	....	....
19. Hi-Nella Boro	....	....	126,637.85	2,865.44	3,887.16	144,596.50	....	....	....
20. Laurel Springs Boro	....	....	466,030.62	10,544.89	14,304.86	560,471.00	....	....	....
21. Lawnside Boro	4,372.17	....	611,260.48	13,929.94	18,896.91	918,143.26	....	....	....
22. Lindenwold Boro	10,007.80	....	2,512,292.22	57,072.17	77,422.27	1,467,649.50	L 1,705,884.03	....	....
23. Magnolia Boro	28,562.94	....	759,045.55	17,821.25	24,175.73	687,501.00	S 412,490.28	....	....
24. Merchantville Boro	305.51	....	816,530.25	18,482.57	25,072.86	1,170,953.00	....	....	....
25. Mt. Ephraim Boro	4,776.19	....	897,074.25	20,406.20	27,682.39	1,007,105.00	....	....	....
26. Oaklyn Boro	74.39	....	779,253.91	17,633.89	23,921.56	996,166.00	....	....	....
27. Pennsauken	29,298.95	....	8,600,074.02	....	264,848.82	11,573,197.00	....	....	....
28. Pine Hill Boro	3,717.16	....	1,192,382.31	27,064.19	36,714.40	902,646.00	L 779,559.20	....	....
29. Pine Valley	....	....	18,277.00	413.55	561.01	....	....	....	....
30. Runnemede Boro	172.14	....	1,595,878.56	....	48,990.94	1,440,228.00	B 790,282.66	....	....
31. Somerdale Boro	4,552.82	....	941,634.59	21,409.42	29,043.32	724,243.00	S 507,314.76	....	....
32. Stratford Boro	3,630.92	....	1,569,971.69	....	48,301.90	1,272,081.44	S 808,638.96	....	....
33. Tavistock Boro	....	....	11,459.95	259.30	351.76	....	....	....	....
34. Voorhees Twp.	15,217.27	....	5,439,693.61	123,428.46	167,439.07	4,201,724.00	E 2,563,227.26	....	....
35. Waterford Twp.	7,072.95	....	1,851,626.70	....	57,052.98	1,249,873.00	L 1,180,599.65	....	....
36. Winslow Twp.	12,119.08	....	4,040,024.12	91,687.99	124,380.97	2,573,917.25	L 2,565,095.70	....	....
37. Woodlynne Boro	2,131.56	....	303,141.33	6,907.42	9,370.36	464,260.55	....	....	....
Totals	$591,451.54	....	$94,818,971.47	$902,924.00	$2,928,633.00	$114,629,589.24	$18,740,869.90	....	....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a). (b) + C1a. b. c. d. + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Audubon Boro	$ 591,945.42	$ 5,542,876.23	$ 13,383,300	$ 460,000.00	$ 1,122,408.79	$ 94,000.00	$ 1,676,408.79	$ 126,250.00	$ 41,900.00
2. Audubon Park	89,970.00	198,554.91	993,700	30,000.00	61,002.00	....	91,002.00	....	....
3. Barrington Boro	973,466.37	4,493,336.00	22,451,100	110,000.00	780,533.63	90,000.00	980,533.63	63,500.00	34,350.00
4. Bellmawr Boro	1,228,000.00	7,324,361.84	23,826,600	200,000.00	1,320,000.00	316,000.00	1,836,000.00	114,250.00	57,400.00
5. Berlin Boro	343,053.00	3,808,649.72	17,761,420	173,000.00	768,173.77	147,000.00	1,088,173.77	39,500.00	21,550.00
6. Berlin Twp.	268,430.03	2,817,652.42	6,209,350	100,000.00	1,034,822.34	245,456.70	1,380,279.04	48,750.00	17,200.00
7. Brooklawn Boro	127,000.00	957,941.65	6,083,100	132,000.00	319,000.00	25,000.00	476,000.00	37,000.00	8,950.00
8. Camden City	16,383,535.81	32,453,687.60	166,318,438	727,101.74	23,625,747.15	2,634,727.19	26,987,576.08	697,500.00	87,850.00
9. Cherry Hill Twp.	5,340,491.00	64,621,465.52	301,372,048	3,500,000.00	8,524,159.00	1,500,000.00	13,524,159.00	233,250.00	263,400.00
10. Chesilhurst Boro	76,742.32	656,345.18	2,514,200	30,000.00	171,466.58	125,000.00	326,466.58	11,000.00	3,150.00
11. Clementon Boro	484,000.00	2,600,340.51	7,469,235	240,000.00	356,000.00	160,000.00	756,000.00	53,000.00	15,800.00
12. Collingswood Boro	1,626,600.00	7,731,250.17	32,901,100	200,000.00	1,172,000.00	300,000.00	1,672,000.00	141,000.00	48,550.00
13. Gibbsboro	174,400.00	1,426,858.21	2,039,600	177,000.00	230,950.00	32,100.00	440,050.00	16,750.00	12,150.00
14. Gloucester City	666,590.72	4,898,404.84	19,661,600	600,000.00	2,438,975.63	617,000.00	3,655,975.63	194,000.00	41,850.00
15. Gloucester Twp	4,019,040.01	24,827,631.60	109,525,500	359,000.00	4,055,541.05	1,622,000.00	6,036,541.05	212,000.00	138,700.00
16. Haddon Twp.	1,100,000.00	9,236,863.87	32,399,850	475,000.00	1,225,000.00	200,000.00	1,900,000.00	181,750.00	58,750.00
17. Haddonfield Boro	1,380,000.00	12,314,910.65	66,294,000	648,000.00	1,232,000.00	265,000.00	2,145,000.00	75,500.00	52,850.00
18. Haddon Heights Boro	932,200.00	5,282,838.41	22,016,630	184,000.00	929,000.00	65,000.00	1,178,000.00	82,750.00	39,300.00
19. Hi-Nella Boro	67,500.00	345,486.95	3,234,350	50,000.00	153,000.00	7,000.00	210,000.00	3,500.00	2,850.00
20. Laurel Springs Boro	246,000.00	1,297,351.37	2,396,900	100,000.00	173,500.00	20,000.00	293,500.00	19,750.00	9,250.00
21. Lawnside Boro	215,890.00	1,778,120.59	3,931,250	282,000.00	372,177.00	100,000.00	754,177.00	25,500.00	8,400.00
22. Lindenwold Boro	1,420,000.00	7,240,320.19	20,760,550	210,000.00	1,545,000.00	225,000.00	1,980,000.00	76,000.00	39,750.00
23. Magnolia Boro	410,300.00	2,311,333.81	7,016,934	180,000.00	450,000.00	60,000.00	690,000.00	44,500.00	19,500.00
24. Merchantville Boro	580,500.00	2,611,538.68	6,088,100	136,000.00	687,600.00	30,000.00	853,600.00	30,250.00	12,650.00
25. Mt. Ephraim Boro	435,000.00	2,387,267.84	3,212,100	238,000.00	427,000.00	35,000.00	700,000.00	95,750.00	23,850.00
26. Oaklyn Boro	371,700.00	2,188,675.36	4,838,500	179,800.00	358,100.00	41,000.00	578,900.00	71,000.00	17,500.00
27. Pennsauken	3,099,800.00	23,537,919.84	59,097,800	500,000.00	9,297,000.00	967,500.00	10,764,500.00	387,750.00	144,300.00
28. Pine Hill Boro	584,000.00	3,522,366.10	23,466,100	392,325.81	759,087.09	160,000.00	1,311,412.90	55,000.00	22,650.00
29. Pine Valley	52,715.00	71,966.56	....	5,250.00	3,670.00	....	8,920.00	....	....
30. Runnemede Boro	537,000.00	4,412,380.16	14,109,500	250,000.00	824,000.00	160,000.00	1,234,000.00	112,250.00	43,400.00
31. Somerdale Boro	469,000.00	2,692,645.09	5,387,559	175,000.00	588,000.00	85,000.00	848,000.00	46,000.00	25,000.00
32. Stratford Boro	299,803.34	3,998,797.33	20,160,500	165,000.00	656,018.64	70,000.00	891,018.64	40,750.00	39,700.00
33. Tavistock Boro	5,636.00	17,707.01	312,500	2,686.46	3,257.54	....	5,944.00	....	....
34. Voorhees Twp.	772,900.00	13,268,412.40	38,850,000	1,050,000.00	1,560,275.00	354,000.00	2,964,275.00	29,500.00	34,150.00
35. Waterford Twp.	373,500.00	4,712,652.33	23,087,700	296,000.00	1,236,000.00	290,000.00	1,822,000.00	63,750.00	28,750.00
36. Winslow Twp.	....	9,395,106.03	90,693,650	2,251,883.00	4,143,117.00	800,000.00	7,195,000.00	155,000.00	53,600.00
37. Woodlynne Boro	358,000.00	1,141,679.66	1,709,600	108,000.00	182,000.00	30,000.00	320,000.00	45,250.00	9,100.00
Totals	$46,104,709.02	$278,125,696.63	$1,181,574,364	$14,917,047.01	$72,785,582.21	$11,872,783.89	$99,575,413.11	$3,629,250.00	$1,488,100.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$39,839,952.00
*Rate per $100 to be applied to Column II for apportionment of County Taxes	$ 1.13947759
County Library Rate	.02578300
County Health Service Rate	.034976385
Net County Taxes Apportioned (12A III)	$94,818,971.47
‡Adjustments (Net Total 12A IIb) ±	$ 591,451.54
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$95,410.423.01

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Avalon Boro	$ 132,212,100	$ 149,313,750	$ 281,525,850	....	$ 281,525,850	$ 1,564,794	$ 283,090,644
2. Cape May City (R)	109,823,400	142,767,200	252,590,600	....	252,590,600	1,756,608	254,347,208
3. Cape May Point Boro (R)	34,146,300	16,973,600	51,119,900	....	51,119,900	73,247	51,193,147
4. Dennis Township	20,693,225	32,890,540	53,583,765	$1,000	53,582,765	770,109	54,352,874
5. Lower Township	91,670,850	198,589,850	290,260,700	....	290,260,700	5,263,689	295,524,389
6. Middle Township	66,589,600	139,119,600	205,709,200	....	205,709,200	4,538,245	210,247,445
7. North Wildwood City (R)	119,157,552	254,471,547	373,629,099	....	373,629,099	1,139,613	374,768,712
8. Ocean City	316,550,527	405,592,008	722,142,535	....	722,142,535	3,601,543	725,744,078
9. Sea Isle City	310,430,300	184,078,150	494,508,450	....	494,508,450	1,964,517	496,472,967
10. Stone Harbor Boro	296,945,200	142,714,900	439,660,100	....	439,660,100	647,380	440,307,480
11. Upper Township	53,637,150	104,448,780	158,085,930	....	158,085,930	2,141,053	160,226,983
12. West Cape May Boro (R)	8,876,500	25,188,000	34,064,500	....	34,064,500	382,851	34,447,351
13. West Wildwood Boro	8,522,850	17,818,100	26,340,950	....	26,340,950	107,284	26,448,234
14. Wildwood City	182,798,250	213,386,900	396,185,150	....	396,185,150	7,156,400	403,341,550
15. Wildwood Crest Boro (R)	208,859,500	237,039,500	445,899,000	....	445,899,000	1,758,552	447,657,552
16. Woodbine Boro	2,843,000	10,455,600	13,298,600	....	13,298,600	921,411	14,220,011
Totals	$1,963,756,304	$2,274,848,025	$4,238,604,329	$1,000	$4,238,603,329	$33,787,296	$4,272,390,625

(R) = Revalued District

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Avalon Boro	$2.018	43.99	....	....	$ 361,816,361	$ 644,907,005	$ 2,659,835.98	....	....
2. Cape May City	1.806	108.46	$11,473	$ 14,819,646	934,884	240,473,919	991,803.75	....	....
3. Cape May Point Boro	.806	109.19	....	4,276,457	....	46,916,690	193,501.85	....	....
4. Dennis Township	3.599	49.73	37	....	55,076,626	109,429,537	451,328.05	....	....
5. Lower Township	3.376	59.98	....	....	200,678,271	496,202,660	2,046,524.04	....	....
6. Middle Township	3.137	70.08	7,971	....	92,017,162	302,272,578	1,246,684.37	....	....
7. North Wildwood City	1.694	98.13	....	....	12,640,981	387,409,693	1,597,821.44	....	....
8. Ocean City	2.901	48.06	16,972	....	797,881,172	1,523,642,222	6,284,066.35	....	....
9. Sea Isle City	1.073	116.66	....	69,150,674	....	427,322,293	1,762,435.83	....	....
10. Stone Harbor Boro	.896	112.83	....	48,053,719	....	392,253,761	1,617,800.18	....	....
11. Upper Township	1.067	52.42	2,381	....	145,093,492	305,322,856	1,259,264.84	....	....
12. West Cape May Boro	1.642	103.49	....	888,317	....	33,559,034	138,409.92	....	....
13. West Wildwood Boro	1.929	102.62	....	556,096	....	25,892,138	106,788.79	....	....
14. Wildwood City	2.140	122.12	....	61,213,111	997,140	343,125,579	1,415,177.31	....	....
15. Wildwood Crest Boro	1.299	115.77	....	52,023,516	....	395,634,036	1,631,741.69	....	....
16. Woodbine Boro	3.666	73.12	93	....	5,754,022	19,974,126	82,380.71	....	....
Totals	....	....	$38,927	$250,981,536	$1,672,890,111	$5,694,338,127	$23,485,565.10	....	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Avalon Boro	$ 1,935.40	....	$ 2,657,900.58	$ 161,106.67	....	$ 869,596.50	....	....	....
2. Cape May City	4,722.65	....	987,081.10	59,845.79	....	695,173.00	$1,383,004.77	....	....
3. Cape May Point Boro	....	....	193,501.85	11,729.17	....	46,170.00	....	....	....
4. Dennis Township	....	$ 855.21	452,183.26	27,408.97	....	1,476,419.50	....	....	....
5. Lower Township	5,252.50	....	2,041,271.54	123,729.72	....	2,689,939.00	2,904,554.66	....	....
6. Middle Township	2,283.50	....	1,244,400.87	75,427.82	....	4,799,847.00	....	....	....
7. North Wildwood City	....	1,265.88	1,599,087.32	96,929.22	....	1,403,449.00	....	....	....
8. Ocean City	....	3,635.88	6,287,702.23	....	....	6,794,606.00	....	$138,000.00	....
9. Sea Isle City	170.72	....	1,762,265.11	106,820.12	....	1,046,151.00	....	38,382.50	....
10. Stone Harbor Boro	....	9,528.62	1,627,328.80	98,668.43	....	400,000.00	....	....	....
11. Upper Township	....	4,552.89	1,263,817.73	76,610.85	....	369,533.00	....	....	....
12. West Cape May Boro	27.54	....	138,382.38	8,388.06	....	127,822.00	198,589.07	....	....
13. West Wildwood Boro	....	98.20	106,886.99	6,479.21	....	110,900.00	....	....	....
14. Wildwood City	15,602.10	....	1,399,575.21	84,815.80	....	2,182,838.80	....	108,410.00	....
15. Wildwood Crest Boro	139.09	....	1,631,602.60	98,899.87	....	1,695,670.50	....	....	....
16. Woodbine Boro	25.42	....	82,355.29	4,991.97	....	293,958.75	....	....	....
Totals	$30,158.92	$19,936.68	$23,475,342.86	$1,041,851.67	....	$25,002,074.05	$4,486,148.50	$284,792.50	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Avalon Boro	$ 2,024,098.00	5,712,701.75	$ 32,884,550	$ 630,000.00	$ 1,190,829.00	$ 189,000.00	$ 2,009,829.00	$ 21,000	$ 10,300
2. Cape May City	1,467,710.31	4,592,814.97	59,682,900	566,000.00	1,538,761.43	310,247.26	2,415,008.69	45,000	15,250
3. Cape May Point Boro	161,204.02	412,605.04	5,323,300	45,000.00	83,257.41	10,150.00	138,407.41	9,750	1,700
4. Dennis Township	....	1,956,011.73	10,432,070	673,000.00	437,666.67	255,750.00	1,366,416.67	41,000	12,600
5. Lower Township	2,216,981.90	9,976,476.82	29,899,850	160,950.00	1,726,576.76	766,800.00	2,654,326.76	419,250	69,350
6. Middle Township	474,710.18	6,594,385.87	53,216,345	735,348.00	2,689,200.83	489,000.00	3,913,548.83	150,750	35,250
7. North Wildwood City	3,250,770.61	6,350,236.15	14,246,270	418,711.00	1,307,341.38	620,000.00	2,346,052.38	92,500	18,350
8. Ocean City	7,835,200.00	21,055,508.23	40,577,410	1,470,165.00	4,745,635.00	566,000.00	6,781,800.00	130,250	49,200
9. Sea Isle City	2,371,417.42	5,325,036.15	36,991,500	200,000.00	896,360.08	150,000.00	1,246,360.08	40,750	11,700
10. Stone Harbor Boro	1,819,245.65	3,945,242.88	115,893,800	250,000.00	700,088.19	87,600.00	1,037,688.19	15,000	6,300
11. Upper Township	....	1,709,961.58	8,025,825	2,500,000.00	3,464,744.66	110,000.00	6,074,744.66	53,250	29,350
12. West Cape May Boro	92,256.00	565,437.51	875,050	60,000.00	114,158.34	65,000.00	239,158.34	17,000	2,850
13. West Wildwood Boro	286,000.00	510,266.20	250,100	46,000.00	59,800.00	25,200.00	131,000.00	9,500	1,450
14. Wildwood City	4,855,990.59	8,631,630.40	51,537,500	125,000.00	2,962,678.10	965,000.00	4,052,678.10	48,750	10,250
15. Wildwood Crest Boro	2,388,823.58	5,814,996.55	27,296,600	260,000.00	1,257,956.69	302,700.00	1,820,656.69	46,750	18,700
16. Woodbine Boro	140,100.00	521,406.01	19,325,275	32,800.00	232,385.86	115,000.00	380,185.86	18,000	3,850
Totals	$29,384,508.26	$83,674,717.84	$506,458,345	$8,172,974.00	$23,407,440.40	$5,027,447.26	$36,607,861.66	$1,158,500	$292,600

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $23,475,584.38
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .4124371363
County Percentage Level of Taxable Value of Real Property 100%
Net County Taxes Apportioned (12A III) $23,475,342.86

‡Adjustments (Net Total 12A IIb)± .... $ 10,222.24
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $23,485,565.10
‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bridgeton	$ 23,230,200	$ 146,589,150	$ 169,819,350	$1,228,500	$ 168,590,850	$ 6,540,964	$ 175,131,814
2. Commercial	12,432,052	25,204,950	37,637,002	....	37,637,002	1,925,278	39,562,280
3. Deerfield	5,489,700	20,598,700	26,088,400	....	26,088,400	805,326	26,893,726
4. Downe	7,833,000	11,970,700	19,803,700	....	19,803,700	662,068	20,465,768
5. Fairfield	6,261,900	23,670,700	29,932,600	....	29,932,600	633,072	30,565,672
6. Greenwich	4,816,800	11,330,900	16,147,700	....	16,147,700	398,513	16,546,213
7. Hopewell	12,984,700	51,198,900	64,183,600	....	64,183,600	1,356,471	65,540,071
8. Lawrence	9,144,340	14,222,300	23,366,640	....	23,366,640	888,715	24,255,355
9. Maurice River	29,294,862	29,823,800	59,118,662	....	59,118,662	1,480,666	60,599,328
10. Millville	46,080,150	202,891,950	248,972,100	....	248,972,100	5,547,930	254,520,030
11. Shiloh	603,490	3,958,310	4,561,800	....	4,561,800	175,424	4,737,224
12. Stow Creek	4,968,600	13,696,500	18,665,100	....	18,665,100	558,983	19,224,083
13. Upper Deerfield	31,814,800	118,158,500	149,973,300	....	149,973,300	1,959,235	151,932,535
14. Vineland	135,270,800	512,597,500	647,868,300	2,962,400	644,905,900	16,594,084	661,499,984
Totals	$330,225,394	$1,185,912,860	$1,516,138,254	$4,190,900	$1,511,947,354	$39,526,729	$1,551,474,083

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bridgeton	$4.00	$105.65	$ 38,656	....	$ 4,407,892	$ 179,578,362	$ 1,989,088.00	....	....
2. Commercial	3.09	88.00	117	....	6,563,429	46,125,826	510,909.70	....	....
3. Deerfield	4.05	65.92	....	....	14,538,770	41,432,496	458,924.34	....	....
4. Downe	4.02	75.14	164	....	7,680,426	28,146,358	311,761.30	....	....
5. Fairfield	4.70	56.31	1,312	....	24,022,647	54,589,631	604,658.49	....	....
6. Greenwich	3.29	92.84	....	....	1,945,537	18,491,750	204,822.66	....	....
7. Hopewell	2.68	100.15	....	....	1,334,754	66,874,825	740,734.63	....	....
8. Lawrence	4.49	70.37	3,164	....	10,613,018	34,871,537	386,252.30	....	....
9. Maurice River	2.79	100.05	8,680	....	2,080,602	62,688,610	694,366.30	....	....
10. Millville	4.47	70.79	83,015	....	118,600,792	373,203,837	4,133,767.93	....	....
11. Shiloh	3.58	80.84	....	....	1,256,604	5,993,828	66,390.24	....	....
12. Stow Creek	3.16	84.18	....	....	4,316,469	23,540,552	260,745.39	....	....
13. Upper Deerfield	1.90	115.25	3,152	$14,964,636	....	136,971,051	1,517,150.90	....	....
14. Vineland	3.74	83.29	84,255	....	157,931,975	819,516,214	9,077,317.82	....	....
Totals	....	....	$222,515	$14,964,636	$355,292,915	$1,892,024,877	$20,956,890.00	....	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bridgeton	$ 22,681.07	....	$ 1,966,226.93	....	$106,980.00	$ 3,037,630.50	....	....	....
2. Commercial	....	$267.28	511,176.98	....	27,478.47	586,144.00	....	....	....
3. Deerfield	2,404.70	....	456,519.64	....	24,682.51	357,409.00	$ 250,087.77	....	....
4. Downe	1,474.01	....	310,287.29	....	16,767.58	493,710.65	....	....	....
5. Fairfield	817.70	....	603,840.79	....	32,520.60	499,652.00	299,526.77	....	....
6. Greenwich	225.40	....	204,597.26	....	11,016.06	194,390.00	109,498.29	....	....
7. Hopewell	1,520.68	....	739,213.95	....	39,839.24	579,497.50	391,558.79	....	....
8. Lawrence	526.68	....	385,725.62	....	20,773.96	487,604.50	....	....	....
9. Maurice River	19,335.67	....	675,030.63	....	37,345.39	885,209.00	....	....	....
10. Millville	21,802.95	....	4,111,964.98	....	222,328.17	4,565,130.83	....	$231,247.66	....
11. Shiloh	....	....	66,390.24	....	3,570.69	61,204.00	37,985.68	....	....
12. Stow Creek	....	....	260,745.39	....	14,023.77	195,745.60	135,792.32	....	....
13. Upper Deerfield	4,937.39	....	1,512,213.51	....	81,597.56	573,163.32	707,080.03	....	....
14. Vineland	53,761.29	....	9,023,556.53	....	....	10,840,363.00	....	579,338.53	....
Totals	$129,667.54	$267.28	$20,827,489.74	....	$638,924.00	$23,356,853.90	$1,931,529.65	$810,586.19	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a). (b) + C1a. b. c. d. + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bridgeton	$1,894,200.00	$ 7,005,037.43	$ 49,794,650	$ 759,677.50	$ 3,369,322.50	$ 507,000.00	$ 4,636,000.00	$ 174,500.00	$ 39,500.00
2. Commercial	94,819.64	1,219,619.09	5,542,500	120,000.00	445,317.73	126,000.00	691,317.73	93,500.00	13,450.00
3. Deerfield	....	1,088,698.92	5,334,700	260,000.00	223,000.00	100,000.00	583,000.00	31,500.00	5,900.00
4. Downe	....	820,765.52	5,312,700	186,756.00	246,714.22	60,037.00	493,507.22	32,750.00	6,550.00
5. Fairfield	....	1,435,540.16	3,111,200	401,728.87	471,911.25	205,000.00	1,078,640.12	47,500.00	10,600.00
6. Greenwich	24,819.32	544,320.93	1,298,800	43,827.08	76,970.23	55,000.00	175,797.31	12,250.00	2,150.00
7. Hopewell	....	1,750,109.46	17,407,700	350,000.00	248,000.00	140,000.00	738,000.00	34,500.00	12,450.00
8. Lawrence	194,000.00	1,088,104.08	2,846,175	160,000.00	277,000.00	160,000.00	597,000.00	27,500.00	5,100.00
9. Maurice River	90,900.00	1,688,485.02	30,528,300	328,717.32	574,875.84	190,000.00	1,093,593.16	52,250.00	10,750.00
10. Millville	2,240,422.34	11,371,093.98	50,622,050	95,000.00	4,686,300.00	604,000.00	5,385,300.00	245,750.00	74,050.00
11. Shiloh	....	169,150.61	294,700	21,300.00	27,887.45	16,135.05	65,322.50	8,500.00	1,600.00
12. Stow Creek	....	606,307.08	1,139,200	102,355.04	104,444.83	48,000.00	254,799.87	16,000.00	3,350.00
13. Upper Deerfield	....	2,874,054.42	21,932,200	1,189,723.11	1,381,349.78	325,000.00	2,896,072.89	63,500.00	20,050.00
14. Vineland	4,231,667.93	24,674,925.99	176,157,400	1,400,000.00	8,868,626.87	925,000.00	11,193,626.87	466,750.00	119,850.00
Totals	$8,770,829.23	$56,336,212.71	$371,322,275	$5,419,084.92	$21,001,720.70	$3,461,172.05	$29,881,977.67	$1,306,750.00	$325,350.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$13,948,731.23
Rate per $100 to be applied to Column II for apportionment of County Taxes	1.107643469
Net County Taxes Apportioned (12A III)	$20,827,489.74
‡Adjustments (Net Total 12A IIb) ±	$ 129,400.26
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$20,956,890.00

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes	$ 638,924.00
Rate per $100 to be applied to Col. II for apportionment of Local Health Service Taxes	.0595728521

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Belleville Town	$ 146,600,100	$ 291,960,800	$ 438,560,900	....	$ 438,560,900	$ 6,776,600	$ 445,337,700
2. Bloomfield Town	149,916,500	284,820,400	434,736,900	....	434,736,900	5,708,000	440,444,900
3. Caldwell Boro	37,277,500	66,183,700	103,461,200	....	103,461,200	3,498,500	106,959,700
4. Cedar Grove Twp.	88,330,100	152,790,200	241,120,300	....	241,120,300	1,309,900	242,430,200
5. East Orange City	100,003,900	260,989,100	360,993,000	$ 33,600	360,959,400	23,378,100	384,337,500
6. Essex Fells Boro	24,748,100	43,290,000	68,038,100	....	68,038,100	277,900	68,316,000
7. Fairfield Boro	114,996,700	240,677,900	355,674,600	....	355,674,600	8,469,600	364,144,200
8. Glen Ridge Boro	61,979,700	175,385,500	237,365,200	....	237,365,200	1,429,000	238,794,200
9. Irvington Town	83,131,500	221,809,200	304,940,700	....	304,940,700	12,702,800	317,643,500
10. Livingston Twp.	282,757,300	497,156,200	779,913,500	58,700	779,854,800	9,512,200	789,367,000
11. Maplewood Twp.	199,888,800	338,819,900	538,708,700	....	538,708,700	3,980,700	542,689,400
12. Millburn Twp.	268,380,600	508,912,600	777,293,200	....	777,293,200	7,666,400	784,959,600
13. Montclair Town	114,684,900	343,004,800	457,689,700	34,700	457,655,000	7,124,200	464,779,200
14. Newark City	242,203,800	684,723,800	926,927,600	6,814,700	920,112,900	98,774,800	1,018,887,700
15. North Caldwell Boro	91,709,100	141,361,700	233,070,800	....	233,070,800	792,300	233,863,100
16. Nutley Town	139,559,100	345,227,200	484,786,300	....	484,786,300	7,596,900	492,383,200
17. Orange City	28,178,700	91,603,600	119,782,300	....	119,782,300	2,260,900	122,043,200
18. Roseland Boro	49,700,500	144,107,300	193,807,800	....	193,807,800	1,321,400	195,129,200
19. South Orange Village	83,697,400	162,299,800	245,997,200	379,600	245,617,600	6,175,700	251,793,300
20. Verona Boro	49,971,400	125,160,000	175,131,400	....	175,131,400	1,067,200	176,198,600
21. West Caldwell Boro	94,023,800	189,998,500	284,022,300	....	284,022,300	2,175,500	286,197,800
22. West Orange Town	144,814,600	301,897,800	446,712,400	....	446,712,400	5,909,500	452,621,900
Totals	$2,596,554,100	$5,612,180,000	$8,208,734,100	$7,321,300	$8,201,412,800	$217,908,300	$8,419,321,100

(COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE
OF REAL PROPERTY IN EFFECT 100%)

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1983 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)			II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Belleville Town	$ 4.90	$ 73.52	$ 23,297	....	$ 182,316,814	$ 627,677,811	$ 7,092,860.78	....	....
2. Bloomfield Town	7.97	47.83	257,648	....	501,482,119	943,042,282	10,656,530.31	....	....
3. Caldwell Boro	5.81	57.67	....	....	79,557,204	188,643,639	2,131,703.63	....	....
4. Cedar Grove Twp.	3.84	64.07	2,196	....	142,298,837	385,081,233	4,351,480.21	....	....
5. East Orange City	10.43	76.78	430,382	....	127,748,894	521,424,876	5,892,185.43	....	....
6. Essex Fells Boro	5.08	48.12	....	....	73,501,651	141,817,651	1,602,562.39	....	....
7. Fairfield Boro	3.41	74.24	....	....	143,262,376	507,406,576	5,733,776.38	....	....
8. Glen Ridge Boro	3.68	111.74	30,197	$23,921,662	....	214,902,735	2,428,435.66	....	....
9. Irvington Town	8.79	57.76	113,428	....	238,336,499	560,232,986	6,330,723.35	....	....
10. Livingston Twp.	4.29	59.50	....	....	546,141,215	1,335,508,215	15,091,458.83	....	....
11. Maplewood Twp.	4.09	97.18	27,325	....	23,183,819	568,373,218	6,422,709.29	....	....
12. Millburn Twp.	4.18	54.87	31,589	....	657,434,208	1,442,425,397	16,299,640.28	....	....
13. Montclair Town	8.33	48.01	113,663	....	505,265,753	972,600,610	10,990,544.20	....	....
14. Newark City	11.64	48.58	19,596,467	....	1,349,743,920	2,508,914,602	28,351,140.79	....	....
15. North Caldwell Boro	2.87	101.68	....	2,947,535	....	230,915,565	2,609,383.23	....	....
16. Nutley Town	5.41	66.31	11,585	....	263,214,587	755,609,372	8,538,508.12	....	....
17. Orange City	11.44	53.90	227,270	....	116,304,595	244,859,543	2,766,952.44	....	....
18. Roseland Boro	4.01	62.31	1,825	....	123,723,372	318,854,397	3,603,106.26	....	....
19. South Orange Village	7.22	57.80	116,490	....	183,201,336	435,111,126	4,916,826.10	....	....
20. Verona Boro	8.00	42.18	....	....	245,050,550	423,220,246	4,782,457.23	....	....
21. West Caldwell Boro	4.94	63.16	....	....	173,505,419	459,703,219	5,194,720.73	....	....
22. West Orange Town	8.79	45.61	....	....	551,096,998	1,004,750,225	11,353,840.04	....	....
Totals	....	....	$20,983,362	$26,869,197	$6,226,370,166	$14,791,075,524	$167,141,545.68	....	....
*R.S. 55:14J-30 (b) **R.S. 40:55C-40 ***S1064—40% Cedar Grove			*87,850,911 **63,419,182 6,377,640,259		***154,032,493 14,637,043,031		***1,740,592.08 165,400,953.60		

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Belleville Town	$ 207,608.08	....	$ 6,885,252.70	....	....	$ 8,869,975.00	....	....	....
2. Bloomfield Town	278,720.65	....	10,377,809.66	....	....	14,410,805.00	....	$ 137,365.00	....
3. Caldwell Boro	24,104.82	....	2,107,598.81	....	....	....	C2,791,884.58	....	....
4. Cedar Grove Twp.	12,189,39	....	2,598,698.74	....	....	5,385,593.00	....	....	....
5. East Orange City	235,500.18	....	5,656,685.25	....	....	7,915,682.50	....	886,873.00	....
6. Essex Fells Boro	....	....	1,602,562.39	....	....	669,961.00	R866,525.14	....	....
7. Fairfield Boro	4,442.82	....	5,729.333.56	....	....	2,188,596.75	R3,157,745.66	....	....
8. Glen Ridge Boro	1,372.98	....	2,427,062.68	....	....	4,334,243.05	....	....	....
9. Irvington Town	269,101.24	....	6,061,622.11	....	....	9,353,594.50	....	....	....
10. Livingston Twp.	49,919.01	....	15,041,539.82	....	....	17,272,346.00	....	....	....
11. Maplewood Twp.	5,746.67	....	6,416,962.62	....	....	....	J10,452,236.00	....	....
12. Millburn Twp.	20,746.14	....	16,278,894.14	....	....	12,005,429.13	....	....	....
13. Montclair Town	106,992.97	....	10,883,551.23	....	....	16,827,093.00	....	1,050,886.37	....
14. Newark City	1,762,445.60	....	26,588,695.19	....	....	42,000,000.00	....	1,169,039.72	....
15. North Caldwell Boro	....	$4,501.16	2,613,884.39	....	....	1,506,892.00	R1,539,770.23	....	....
16. Nutley Town	36,441.23	....	8,502,066.89	....	....	11,591,075.00	....	....	....
17. Orange City	224,729.90	....	2,542,222.54	....	....	3,890,913.00	....	132,735.00	....
18. Roseland Boro	2,139.50	....	3,600,966.76	....	....	1,340,327.00	R1,879,452.29	....	....
19. South Orange Village	30,737.41	....	4,886,088.69	....	....	....	J7,729,913.00	....	....
20. Verona Boro	48,960.32	....	4,733,496.91	....	....	6,702,708.50	....	....	....
21. West Caldwell Boro	6,856.65	....	5,187,864.08	....	....	....	C6,871,037.42	....	....
22. West Orange Town	836,006.54	....	10,517,833.50	....	....	18,550,570.50	....	....	....
Totals	$4,164,762.10	$4,501.16	$161,240,692.66	....	....	$184,815,804.93	$35,288,564.32	$3,376,899.09	....

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND
J—JOINT: MAPLEWOOD, SOUTH ORANGE
C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Belleville Town	$ 6,054,710.10	$ 21,809,937.80	$ 67,949,545	$ 1,301,000.00	$ 5,988,240.80	$ 650,000.00	$ 7,939,240.80	$ 297,000	$ 91,800
2. Bloomfield Town	10,141,477.65	35,067,457.31	72,911,700	1,180,000.00	6,369,150.00	700,000.00	8,249,150.00	350,500	138,000
3. Caldwell Boro	1,304,920.30	6,204,403.69	52,100,900	360,000.00	1,245,503.11	101,000.00	1,706,503.11	28,250	19,350
4. Cedar Grove Twp.	1,313,132.60	9,297,424.34	73,269,700	967,276.00	1,629,095.21	100,000.00	2,696,371.21	57,500	50,500
5. East Orange City	25,592,625.21	40,051,865.96	179,518,600	....	18,748,790.60	2,915,000.00	21,663,790.60	192,500	58,200
6. Essex Fells Boro	327,003.52	3,466,052.05	10,563,100	370,000.00	469,169.60	42,400.00	881,569.60	2,000	7,350
7. Fairfield Boro	1,309,060.20	12,384,736.17	21,897,600	1,240,000.00	2,317,697.59	205,920.00	3,763,617.59	36,000	31,350
8. Glen Ridge Boro	2,022,182.52	8,783,488.25	63,229,600	250,000.00	925,336.89	50,000.00	1,225,336.89	22,250	26,700
9. Irvington Town	12,505,260.02	27,920,476.63	74,679,800	500,000.00	9,067,614.57	1,000,000.00	10,567,614.57	241,750	59,000
10. Livingston Twp.	1,483,841.08	33,797,726.90	124,487,600	1,530,000.00	4,558,714.11	450,000.00	6,538,714.11	83,500	121,850
11. Maplewood Twp.	5,308,298.13	22,177,496.75	74,470,200	500,000.00	2,894,493.09	450,000.00	3,844,493.09	147,250	80,800
12. Millburn Twp.	4,512,345.01	32,796,668.28	79,614,300	2,400,000.00	5,438,882.52	290,000.00	8,128,882.52	38,000	68,600
13. Montclair Town	9,948,979.74	38,710,510.34	94,690,500	2,112,378.18	7,796,196.55	700,000.00	10,608,574.73	150,750	83,350
14. Newark City	48,799,571.78	118,557,306.69	1,682,601,200	14,000,000.00	154,628,727.66	8,500,000.00	177,128,727.66	826,500	156,750
15. North Caldwell Boro	1,035,043.55	6,695,590.17	58,595,100	143,000.00	1,069,829.73	106,589.00	1,319,418.73	10,000	21,050
16. Nutley Town	6,537,443.12	26,630,585.01	37,473,000	700,000.00	3,712,799.71	300,000.00	4,712,799.71	234,000	106,350
17. Orange City	7,393,161.38	13,959,031.92	64,413,100	171,000.00	8,843,500.85	890,000.00	9,904,500.85	95,250	23,850
18. Roseland Boro	993,879.16	7,814,625.21	16.821,700	600,000.00	1,093,521.32	100,000.00	1,793,521.32	15,000	19,200
19. South Orange Village	5,554,821.79	18,170,823.48	60,106,000	900,000.00	2,615,081.64	300,000.00	3,815,081.64	37,750	43,050
20. Verona Boro	2,642,979.00	14,079,184.41	24,813,600	442,500.00	1,773,905.34	234,728.00	2,451,133.34	78,250	53,750
21. West Caldwell Boro	2,061,232.43	14,120,133.93	26,966,000	715,000.00	1,981,369.45	240,000.00	2,936,369.45	42,000	43,850
22. West Orange Town	10,673,314.95	39,741,718.95	76,905,100	500,000.00	6,103,847.68	580,000.00	7,183,847.68	178,500	133,350
Totals	$167,515,283.24	$552,237,244.24	$3,038,077,945	$30,882,154.18	$249,271,468.02	$18,905,637.00	$299,059,259.20	$3,164,500	$1,438,050

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $129,300,718.10
Rate per $100 to be applied to Column II for apportionment of County Taxes 1.130016174
Net County Taxes Apportioned (12A III) $161,240,692.66

‡Adjustments (Net Total 12A IIb) ± .... $ 4,160,260.94
Total County Taxes Apportioned (Including Adjustments—Total 12A I) 165,400,953.60
‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Clayton Boro	$ 17,317,400	$ 42,986,725	$ 60,304,125	$ 114,125	$ 60,190,000	$ 1,001,316	$ 61,191,316
2. Detford Twp.	144,955,300	294,015,800	438,971,100	....	438,971,100	4,113,674	443,084,774
3. East Greenwich Twp. R	24,322,600	76,815,800	101,138,400	....	101,138,400	1,871,089	103,009,489
4. Elk Twp.	7,859,700	24,259,600	32,119,300	....	32,119,300	880,518	32,999,818
5. Franklin Twp.	44,318,300	92,005,600	136,323,900	20,000	136,303,900	3,011,857	139,315,757
6. Glassboro Boro	38,709,800	135,829,500	174,539,300	279,400	174,259,900	6,728,070	180,987,970
7. Greenwich Twp. R	52,848,100	249,700,200	302,548,300	....	302,548,300	1,255,175	303,803,475
8. Harrison Twp.	18,535,100	36,039,700	54,574,800	13,000	54,561,800	1,553,550	56,115,350
9. Logan Twp.	23,241,200	61,211,300	84,452,500	....	84,452,500	1,066,430	85,518,930
10. Mantua Twp.	30,327,000	80,211,000	110,538,000	120,100	110,417,900	2,430,579	112,848,479
11. Monroe Twp.	72,003,000	155,952,100	227,955,100	....	227,955,100	6,947,138	234,902,238
12. National Park Boro	6,782,700	21,705,200	28,487,900	....	28,487,900	203,519	28,691,419
13. Newfield Boro	4,650,600	22,144,700	26,795,300	....	26,795,300	423,204	27,218,504
14. Paulsboro Boro	18,474,300	78,174,600	96,648,900	....	96,648,900	2,190,015	98,838,915
15. Pitman Boro	30,388,650	132,177,300	162,565,950	8,000	162,557,950	1,452,392	164,010,342
16. South Harrison Twp. R	12,286,800	25,541,200	37,828,000	....	37,828,000	596,489	38,424,489
17. Swedesboro Boro	3,483,900	22,140,200	25,624,100	36,000	25,588,100	1,743,705	27,331,805
18. Washington Twp.	107,366,700	323,301,700	450,668,400	....	450,668,400	4,190,543	454,858,943
19. Wenonah Boro R	15,153,500	39,568,950	54,722,450	....	54,722,450	509,814	55,232,264
20. West Deptford Twp.	150,289,400	370,747,850	521,037,250	11,635,200	509,402,050	2,688,234	512,090,284
21. Westville Boro	12,327,500	43,177,100	55,504,600	1,600	55,503,000	617,632	56,120,632
22. Woodbury City R	59,777,600	139,444,100	199,221,700	464,000	198,757,700	9,365,801	208,123,501
23. Woodbury Heights Boro	17,577,200	42,623,600	60,200,800	....	60,200,800	715,913	60,916,713
24. Woolwich Twp.	11,723,400	17,684,800	29,408,200	....	29,408,200	1,372,346	30,780,546
Totals	$924,719,750	$2,547,458,625	$3,472,178,375	$12,691,425	$3,459,486,950	$56,929,003	$3,516,415,953

R–Revalued District

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Clayton Boro	$3.84	71.71	$ 924	....	$ 25,283,146	$ 86,475,386	$ 535,814.17	....	....
2. Detford Twp.	2.57	99.46	165	....	8,992,309	452,077,248	2,801,136.90	....	....
3. East Greenwich Twp.	1.97	110.92	206	$ 8,391,623	....	94,618,072	586,267.45	....	....
4. Elk Twp.	3.31	67.48	119	....	16,332,866	49,332,803	306,673.28	....	....
5. Franklin Twp.	3.57	64.97	....	....	75,830,171	215,145,928	1,333,075.71	....	....
6. Glassboro Boro	3.39	90.36	27,360	....	26,860,283	207,875,613	1,288,027.77	....	....
7. Greenwich Twp.	1.79	101.78	29,994	....	15,106,045	318,939,514	1,976,195.99	....	....
8. Harrison Twp.	3.24	74.40	....	....	20,246,802	76,361,952	473,149.85	....	....
9. Logan Twp.	2.68	78.55	....	....	26,326,563	111,845,493	693,011.07	....	....
10. Mantua Twp.	3.81	65.28	441	....	60,961,729	173,810,649	1,076,956.27	....	....
11. Monroe Twp.	3.73	65.93	....	....	123,386,190	358,288,428	2,220,007.63	....	....
12. National Park Boro	3.91	72.22	....	....	11,180,472	39,871,891	247,052.08	....	....
13. Newfield Boro	2.81	84.72	218	....	5,641,521	32,860,243	203,606.88	....	....
14. Paulsboro Boro	2.87	82.81	1,008	....	24,879,096	123,719,019	766,581.18	....	....
15. Pitman Boro	2.78	101.03	362	....	2,610,165	166,620,869	1,032,407.33	....	....
16. South Harrison Twp.	2.08	112.25	12	3,222,707	....	35,201,794	218 115.48	....	....
17. Swedesboro Boro	2.74	95.20	7,047	....	4,467,679	31,806,531	197,077.93	....	....
18. Washington Twp.	3.05	77.28	....	....	137,073,977	591,932,920	3,667,703.16	....	....
19. Wenonah Boro	2.56	107.47	50	3,659,518	....	51,572,796	319,552.61	....	....
20. West Deptford Twp.	2.27	93.33	9,658	....	54,238,889	566,338,831	3,509,118.43	....	....
21. Westville Boro	3.49	76.25	20,090	....	18,935,577	75,076,299	465,183.75	....	....
22. Woodbury City	2.40	116.75	35,879	22,949,531	....	185,209,849	1,147,587.38	....	....
23. Woodbury Heights Boro	2.97	81.18	....	....	15,646,651	70,563,364	474,397.83	....	....
24. Woolwich Twp.	2.65	92.38	445	....	4,947,112	35,728,103	221,376.56	....	....
Totals	....	....	$113,978	$38,223,379	$678,947,043	$4,157,273,595	$25,759,076.69	....	....

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Clayton Boro	$ 1,677.60	....	$ 534,136.57	$ 14,686.48	....	$ 1,187,296.54	....	....	....
2. Detford Twp.	10,792,36	....	2,790,344.54	....	....	6,799,270.00	....	....	....
3. East Greenwich Twp.	....	....	586,267.45	16,115.28	....	716,484.60	K$ 701,098.32	....	....
4. Elk Twp.	438.98	....	305,234.30	8,388.32	....	308,323.00	S 323,422.42	....	....
5. Franklin Twp.	2,002.45	....	1,331,073.26	....	....	1,349,766.80	S1,445,855.94	....	....
6. Glassboro Boro	15,611.76	....	1,272,416.01	34,957.23	....	3,552,421.96	....	....	....
7. Greenwich Twp.	....	....	1,976,195.99	54,321.53	....	2,660,911.50	....	....	....
8. Harrison Twp.	1,340.64	....	471,809.21	12,973.99	....	514,307.00	C 648,156.16	....	....
9. Logan Twp.	776.57	....	692,234.50	19,029.78	....	1,487,783.50	....	....	....
10. Mantua Twp.	2,829.64	....	1,074,126.63	29,506.83	....	1,104,460.00	C1,578,419.84	....	....
11. Monroe Twp.	15,274.97	....	2,204,732.66	....	....	4,982,123.13	....	....	....
12. National Park Boro	142.74	....	246,909.34	6,787.29	....	341,160.00	G 324,207.87	....	....
13. Newfield Boro	79.36	....	203,527.52	5,594.25	....	405,589.00	....	....	....
14. Paulsboro Boro	11,048.38	....	755,532.80	....	....	1,348,929.98	....	....	....
15. Pitman Boro	425.30	....	1,031,982.03	28,364.92	....	2,340,732.13	....	....	....
16. South Harrison Twp.	....	....	218,115.48	5,995.54	....	278,069.00	K 257,245.98	....	....
17. Swedesboro Boro	122.40	....	196,955.53	5,413.66	....	*249,226.45	K 229,064.88	....	....
18. Washington Twp.	9,500.45	....	3,658,202.71	100,570.79	....	8,103,159.00	....	....	....
19. Wenonah Boro	148.50	....	319,404.11	....	....	308,801.54	G 509,939.32	....	....
20. West Deptford Twp.	9,236.82	....	3,499,881.61	....	....	7,602,279.00	....	....	....
21. Westville Boro	640.13	....	464,543.62	....	....	477,889.50	G 625,388.16	....	....
22. Woodbury City	3,739.87	....	1,143,847.51	....	....	2,724,855.93	....	....	....
23. Woodbury Heights Boro	155.40	....	474,242.43	13,036.01	....	375,535.45	G 720,552.99	....	....
24. Woolwich Twp.	1,177.74	....	220,198.82	6,056.10	....	*284,276.30	K 276,392.89	....	....
Totals	$87,162.06	....	$25,671,914.63	$361,798.00	....	$49,503,651.31	$7,639,744.77	....	....

*CONSOLIDATED SCHOOLS

(C) Clearview Regional High School	$2,226,576.00
(G) Gateway Regional High School	2,180,088.34
(K) Kingsway Regional High School	1,463,802.07
(S) Southern Regional High School	1,769,278.36
	$7,639,744.77

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Clayton Boro	$ 610,000.00	$ 2,346,119.59	$ 15,186,100	$ 243,271.41	595,734.23	$ 230,769.93	$ 1,069,775.57	$ 45,647	$ 17,050
2. Detford Twp.	1,777,308.66	11,366,923.20	52,787,901	79,000.00	2,881,679.85	555,000.00	3,515,679.85	165,500	90,550
3. East Greenwich Twp.	....	2,019,965.65	10,195,300	523,279.25	1,142,193.35	70,000.00	1,735,472.60	22,250	15,350
4. Elk Twp.	145,000.00	1,090,368.04	2,352,550	120,323.09	335,580.91	100,000.00	575,904.00	31,000	8,800
5. Franklin Twp.	835,463.77	4,962,159.77	12,390,900	290,000.00	1,536,935.66	600,000.00	2,426,935.66	120,000	36,200
6. Glassboro Boro	1,266,000.00	6,125,795.20	80,536,600	385,495.14	2,092,780.55	290,000.00	2,768,275.69	74,500	36,850
7. Greenwich Twp.	723,543.04	5,414,972.06	14,007,400	200,000.00	1,198,906.87	45,000.00	1,443,906.87	66,000	27,600
8. Harrison Twp.	168,000.00	1,815,246.36	7,406,300	80,804.58	334,013.87	122,000.00	536,818.45	20,250	10,850
9. Logan Twp.	85,000.00	2,284,047.78	2,813,100	214,223.42	649,763.52	42,000.00	905,986.94	23,750	10,500
10. Mantua Twp.	505,000.00	4,291,513.30	8,919,300	271,834.26	1,006,038.67	250,000.00	1,527,872.93	66,500	41,600
11. Monroe Twp.	1,573,000.00	8,759,855.79	20,394,200	516,116.82	4,000,789.07	610,000.00	5,126,905.89	191,500	69,300
12. National Park Boro	200,000.00	1,119,064.50	6,923,400	45,525.23	463,185.36	85,000.00	593,710.59	40,000	15,200
13. Newfield Boro	149,701.77	764,412.54	1,763,800	181,038.68	102,639.76	30,000.00	313,678.44	22,000	3,550
14. Paulsboro Boro	723,474.87	2,827,937.65	11,448,100	338,000.00	729,255.31	130,000.00	1,197,255.31	77,500	23,750
15. Pitman Boro	1,143,000.00	4,544,079.08	28,041,300	73,656.62	889,648.36	130,000.00	1,093,304.98	69,750	33,250
16. South Harrison Twp.	38,198.15	797,624.15	1,317,700	60,000.00	118,723.77	73,500.00	252,223.77	7,750	3,500
17. Swedesboro Boro	67,825.00	748,485.52	3,015,600	92,629.53	305,346.48	84,575.70	482,551.71	25,250	4,750
18. Washington Twp.	2,000,000.00	13,861,932.50	38,124,675	163,332.06	2,418,222.99	574,000.00	3,155,555.05	81,250	95,450
19. Wenonah Boro	271,183.17	1,409,328.14	4,594,000	5,504.00	211,959.53	55,000.00	272,463.53	10,250	10,250
20. West Deptford Twp.	509,495.00	11,611,655.61	40,090,400	855,002.96	2,467,879.72	290,000.00	3,612,882.68	96,000	64,950
21. Westville Boro	387,000.00	1,954,821.28	3,584,200	159,625.51	741,101.08	65,000.00	965,726.59	69,000	18,150
22. Woodbury City	1,123,848.06	4,992,551.50	65,522,200	547,622.82	1,359,064.18	180,000.00	2,086,687.00	83,971	34,950
23. Woodbury Heights Boro	224,081.56	1,807,448.44	11,132,200	33,828.88	372,911.28	85,000.00	491,740.16	20,500	14,100
24. Woolwich Twp.	27,000.00	813,924.11	3,517,800	87,327.06	293,841.31	33,000.00	414,168.37	7,000	2,550
Totals	$14,553,123.05	$97,730,231.76	$446,065,026	$5,567,441.32	$26,268,195.68	$4,729,845.63	$36,565,482.63	$1,437,118	$689,050

County Percentage Level of Taxable Value of Real Property—100%

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $14,971,410.66

Rate per $100 to be applied to Column II for apportionment of County Taxes .... .619614661

Rate per $100 to be applied to Column II for apportionment of County Library Taxes .... .017031923

Net County Taxes Apportioned (12A III) $25,671,914.63

Adjustments (Net Total 12A IIb) .... +87,162.06

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $25,759,076.69

Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1983

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	**Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))**	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	**Net Total Taxable Value of Land and Improvements (Col. 2—3)**	**Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)**	**Net Valuation Taxable (Cols. 4+5)**
1. Bayonne City	$ 130,417,340	$ 281,068,610	$ 411,485,950	....	$ 411,485,950	$ 7,992,845	$ 419,478,795
2. East Newark Boro	4,636,425	11,567,575	16,204,000	....	16,204,000	201,640	16,405,640
3. Guttenburg Town	8,090,700	85,655,200	93,745,900	$ 86,100	93,659,800	451,035	94,110,835
4. Harrison Town	26,554,900	61,202,050	87,756,950	....	87,756,950	867,257	88,624,207
5. Hoboken City	26,075,000	75,856,900	101,931,900	2,444,200	99,487,700	1,451,711	100,939,411
6. Jersey City City	293,616,664	446,112,999	739,729,663	3,630,900	736,098,763	30,045,005	766,143,768
7. Kearny Town	90,515,225	227,523,450	318,038,675	....	318,038,675	5,962,618	324,001,293
8. North Bergen Twp.	204,478,249	436,077,486	640,555,735	....	640,555,735	10,530,642	651,086,377
9. Secaucus Town	340,833,000	709,178,700	1,050,011,700	595,700	1,049,416,000	8,186,780	1,057,602,780
10. Union City City	77,247,800	195,490,900	272,738,700	228,200	272,510,500	13,557,412	286,067,912
11. Weehawken Twp.	33,816,700	81,963,179	115,779,879	....	115,779,879	885,383	116,665,262
12. West New York Town	47,117,150	128,373,064	175,490,214	849,850	174,640,364	1,597,761	176,238,125
Totals	$1,283,399,153	$2,740,070,113	$4,023,469,266	$7,834,950	$4,015,634,316	$81,730,089	$4,097,364,405

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bayonne City	$ 8.827	49.63	$ 566,445	$	$ 482,065,235	$ 902,110,475	$ 9,602,248.73	....	....
2. East Newark Borough	6.533	66.86	....	....	13,473,775	29,879,415	318,042.62 v 36,082.55	....	....
3. Guttenberg Town	5.185	54.68	....	....	81,247,249	175,358,084	1,866,547.38 v 211,763.35	....	....
4. Harrison Town	6.269	41.38	551,346	....	162,990,148	252,165,701	2,684,103.39 v 304,516.63	....	....
5. Hoboken City	18.329	32.80	6,743,410	....	x 257,832,179	365,515,000	3,890,616.55 v 441,397.84	....	....
6 Jersey City City	13.599	47.86	19,600,839	....	x 918,760,019 # 10,605,733	1,715,110,359	18,255,986.08 v 2,071,176.31	....	....
7. Kearny Town	6.867	44.23	5,929,885	....	479,852,826	809,784,004	8,619,506.86 v 977,899.43	....	....
8. North Bergen Twp.	4.858	80.28	1,958,159	....	184,353,630	837,398,166	8,913,437.65 v 1,011,246.44	....	....
9. Secaucus Town	2.047	134.33	905,209	251,557,461		806,950,528	8,589,346.76 v 974,477.71	....	....
10. Union City City	8.516	72.66	18,760	....	x 122,236,126	408,322,798	4,346,271.53 v 493,092.76	....	....
11. Weehawken Twp.	7.351	63.15	457,733	....	73,805,431	190,928,426	2,032,281.29 v 230,566.17	....	....
12. West New York Town	10.012	55.12	35,069	....	x 159,133,222	335,406,416	3,570,134.63 v 405,038.56	....	....
Totals	....	....	$36,766,855	$251,557,461	$2,946,355,573	$6,828,929,372	$79,845,781.22	....	....

x Included in Col. 10b
N.J.S.A. 55:14J-30b

#FOX LANCE

v VOCATIONAL SCHOOL

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bayonne City	$ 279,898.69	$ 22,812.71	$ 9,345,162.75	....	....	$ 13,311,861.00	....	$ 448,153.39	....
2. East Newark Boro	7,438.66	....	346,686.51	....	....	269,124.50	....	....	....
3. Guttenburg Town	30,210.84	....	2,048,099.89	....	....	1,448,769.05	....	52,546.00	....
4. Harrison Town	205,963.91	32,446.35	2,815,102.46	....	....	2,740,207.00	....	....	....
5. Hobcken City	185,398.44	10,089.07	4,156,705.02	....	....	5,012,186.50	....	559,050.20	....
6. Jersey City City	516,443.41	493,509.70	20,304,228.68	....	....	28,751,123.00	....	672,670.05	....
7. Kearny Town	487,926.09	44,820.52	9,154,300.72	....	....	12,590,233.00	....	503,355.01	....
8. North Bergen Twp.	559,410.86	2,237.53	9,367,510.76	....	....	13,162,130.00	....	464,558.50	....
9. Secaucus Town	138,712.81	....	9,425,111.66	....	....	7,192,877.13	....	94,300.00	....
10. Union City City	167,754.81	....	4,671,609.48	....	....	7,208,621.00	....	61,510.50	....
11. Weehawken Twp.	62,230.28	....	2,200,617.18	....	....	2,699,621.50	....	....	....
12. West New York Town	294,625.38	....	3,680,547.81	....	....	5,683,378.00	....	82,618.00	....
Totals	$2,936,014.18	$605,915.88	$77,515,682.92	....	....	$100,070,131.68	....	$2,938,761.65	....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bayonne City	$ 13,919,830.19	$37,025,007.33	$ 377,387,002	$ 3,400,000.00	$ 11,151,591.34	$ 400,000.00	$ 14,951,591.34	$ 410,794.35	$149,050.00
2. East Newark Boro	455,833.56	1,071,644.57	934,700	....	434,239.06	13,700.00	447,939.06	15,800.00	2,800.00
3. Guttenburg Town	1,329,402.08	4,878,817.02	3,561,300	400,000.00	489,092.27	30,000.00	919,092.27	33,406.10	6,850.00
4. Harrison Town	....	5,555,309.46	15,048,450	1,000,000.00	9,164,889.18	100,000.00	10,264,889.18	56,040.07	19,250.00
5. Hoboken City	8,772,321.73	18,500,263.45	151,115,600	400,000.00	9,943,946.70	1,610,000.00	11,953,946.70	75,571.38	17,450.00
6. Jersey City City	54,452,332.05	104,180,353.78	427,091,029	6,087,856.00	84,956,617.60	7,000,000.00	98,044,473.60	919,243.75	222,250.00
7. Kearny Town	....	22,247,888.73	70,586,815	....	22,601,512.68	575,000.00	23,176,512.68	221,391.94	78,700.00
8. North Bergen Twp.	8,634,202.01	31,628,401.27	151,277,500	524,166.00	11,817,017.55	885,387.00	13,226,570.55	304,033.30	70,100.00
9. Secaucus Town	4,927,060.51	21,639,349.30	132,347,100	2,660,000.00	2,402,127.25	300,000.00	5,362,127.25	96,858.40	45,800.00
10. Union City City	12,418,686.94	24,360,427.92	50,936,450	1,500,000.00	8,834,532.36	1,000,000.00	11,334,532.36	142,097.72	29,150.00
11. Weehawken Twp.	3,675,799.96	8,576,038.64	11,594,300	847,485.55	1,958,691.85	150,000.00	2,956,177.40	36,775.00	14,850.00
12. West New York Town	8,196,964.72	17,643,508.53	76,350,906	1,725,000.00	6,679,859.45	900,000.00	9,304,859.45	103,349.99	21,150.00
Totals	$116,782,433.75	$297,307,010.00	$1,468,231,152	$18,544,507.55	$170,434,117.29	$12,964,087.00	$201,942,711.84	$2,415,362.00	$677,400.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $57,023,903.01
Rate per $100 to be applied to Column II for apportionment of County Taxes 1.064420489
Rate per $100 to be applied to Column II for apportionment of County Vocational School Taxes 0.12076052
County Taxes Apportioned $78,332,674.34
Less Direct Payment to County by .... $ 816,991.42
Weehawken $513,984.00 and Secaucus $303,007.42

Net County Taxes Apportioned (12A III) $77,515,682.92
+Adjustments (Net Total 12A IIb) .... $ 2,330,098.30
Total County Taxes Apportioned
(Including Adjustments and Direct Payment—Total 12A I) $79,845,781.22
+Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Alexandria Twp.	$ 31,225,447	$ 66,270,378	$ 97,495,825	....	$ 97,495,825	$ 815,433	$ 98,311,258
2. Bethlehem Twp.	30,367,945	66,626,400	96,994,345	....	96,994,345	496,181	97,490,526
3. Bloomsbury Boro	2,491,075	10,093,985	12,585,060	....	12,585,060	260,805	12,845,865
4. Califon Boro	9,347,380	19,013,150	28,360,530	....	28,360,530	716,232	29,076,762
5. Clinton Town	20,562,650	33,742,400	54,305,050	....	54,305,050	694,930	54,999,980
6. Clinton Twp.	87,919,669	265,992,800	353,912,469	....	353,912,469	5,750,434	359,662,903
7. Delaware Twp.	34,490,035	71,330,993	105,821,028	....	105,821,028	1,161,272	106,982,300
8. East Amwell Twp.	40,659,489	89,273,092	129,932,581	$1,000	129,931,581	1,051,022	130,982,603
9. Flemington Boro	23,326,900	58,173,000	81,499,900	....	81,499,900	1,984,100	83,484,000
10. Franklin Twp.	35,737,227	64,992,022	100,729,249	....	100,729,249	20,782,039	121,511,288
11. Frenchtown Boro	5,015,982	18,154,720	23,170,702	....	23,170,702	542,227	23,712,929
12. Glen Gardner Boro	4,870,975	12,639,920	17,510,895	....	17,510,895	236,744	17,747,639
13. Hampton Boro	5,100,624	15,426,000	20,526,624	....	20,526,624	417,768	20,944,392
14. High Bridge Boro	20,834,930	63,044,955	83,879,895	....	83,879,895	543,232	84,423,127
15. Holland Twp.	29,435,667	71,134,275	100,569,942	....	100,569,942	1,766,424	102,336,366
16. Kingwood Twp.	26,722,990	60,468,688	87,191,678	....	87,191,678	1,303,230	88,494,908
17. Lambertville City	13,062,935	41,757,425	54,820,360	....	54,820,360	1,004,211	55,824,571
18. Lebanon Boro	4,687,637	9,492,499	14,180,135	....	14,180,136	566,550	14,746,686
19. Lebanon Twp.	62,750,027	97,565,279	160,315,306	....	160,315,306	1,252,585	161,567,891
20. Milford Boro	7,994,316	30,769,000	38,763,316	....	38,763,316	419,838	39,183,154
21. Raritan Twp.	71,996,600	176,187,400	248,184,000	....	248,184,000	2,845,000	251,029,000
22. Readington Twp.	133,303,351	248,449,668	381,753,019	....	381,753,019	3,906,119	385,659,138
23. Stockton Boro	5,028,120	12,105,780	17,133,900	....	17,133,900	162,443	17,296,343
24. Tewksbury Twp.	60,822,100	127,312,100	188,134,200	....	188,134,200	1,420,628	189,554,828
25. Union Twp.	32,154,080	89,160,313	121,314,393	....	121,314,393	843,360	122,157,753
26. West Amwell Twp.	18,031,345	38,190,750	56,222,095	....	56,222,095	768,713	56,990,808
Totals	$817,939,496	$1,857,367,002	$2,675,306,498	$1,000	$2,675,305,498	$51,711,520	$2,727,017,018

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1983 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	12 Apportionment of Taxes, Section A County Taxes, I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 II (a) Add Underpayment
1. Alexandria Twp.	2.390	104.25	....	$2,165,097	....	$ 96,146,161	$ 440,199.07	....	....
2. Bethlehem Twp.	2.540	102.81	$ 4,920	1,390,330	....	96,105,116	440,011.15	....	....
3. Bloomsbury Boro	3.780	61.58	1,814	....	8,401,679	21,249,358	97,288.83	....	....
4. Califon Boro	2.640	102.38	....	167,998	....	28,908,764	132,356.93	....	....
5. Clinton Town	3.220	91.14	1,725	....	6,691,637	61,693,342	282,459.04	....	....
6. Clinton Twp.	1.930	105.56	2,285	14,279,793	....	345,385,395	1,581,325.03	....	....
7. Delaware Twp.	2.800	71.61	....	....	45,283,567	152,265,867	697,139.57	....	....
8. East Amwell Twp.	1.730	116.83	21,932	15,696,438	....	115,308,097	527,930.78	....	....
9. Flemington Boro	3.680	69.36	724	....	40,367,222	123,851,946	567,048.25	....	....
10. Franklin Twp.	1.890	121.45	3,756	15,430,434	....	106,084,610	485,701.63	....	....
11. Frenchtown Boro	3.490	75.17	....	....	9,375,955	33,088,884	151,495.35	....	....
12. Glen Gardner Boro	2.580	118.79	327	2,564,707	....	15,183,259	69,515.58	....	....
13. Hampton Boro	3.750	80.21	6,764	....	5,308,804	26,259,960	120,229.55	....	....
14. High Bridge Boro	2.530	109.45	12,686	4,082,721	....	80,353,092	367,891.51	....	....
15. Holland Twp.	1.020	71.40	13,420	....	47,682,019	150,031,805	686,911.06	....	....
16. Kingwood Twp.	2.020	106.14	....	2,757,191	....	85,737,717	392,544.68	....	....
17. Lambertville City	3.350	67.48	9,191	....	29,924,404	85,758,166	392,638.30	....	....
18. Lebanon Boro	4.500	65.26	108	....	7,943,831	22,690,625	103,887.58	....	....
19. Lebanon Twp.	1.420	102.74	77	1,150,163	....	160,417,805	734,462.70	....	....
20. Milford Boro	2.680	89.86	1,779	....	13,223,217	52,408,150	239,947.38	....	....
21. Raritan Twp.	3.430	68.94	381	....	125,056,085	376,085,466	1,721,883.35	....	....
22. Readington Twp.	2.210	99.49	7,094	....	6,753,062	392,419,294	1,796,666.74	....	....
23. Stockton Boro	2.190	109.24	....	1,208,898	....	16,087,445	73,655.34	....	....
24. Tewksbury Twp.	2.530	87.83	....	....	29,856,963	219,411,791	1,004,562.91	....	....
25. Union Twp.	2.000	108.10	1,791	6,791,608	....	115,367,936	528,204.75	....	....
26. West Amwell Twp.	3.370	74.07	....	....	20,936,150	77,926,958	356,783.48	....	....
Totals	....	....	$90,774	$67,685,378	$396,804,595	$3,056,227,009	$13,992,740.54	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alexandria Twp.	$ 1,823.26	....	$ 438,375.81	$ 26,270.60	....	$ 1,010,537.00	$ 815,107.20	....	....
2. Bethlehem Twp.	6,022.06	....	433,989.09	26,000.45	....	1,169,608.50	666,661.21	....	....
3. Bloomsbury Boro	70.85	....	97,217.98	5,826.90	....	330,938.00	....	....	....
4. Califon Boro	112.31	....	132,244.62	7,925.89	....	298,882.21	223,576.40	....	....
5. Clinton Town	536.10	....	281,922.94	16,896.48	....	610,296.37	511,338.33	....	....
6. Clinton Twp.	8,332.98	....	1,572,992.05	94,258.25	....	2,602,158.00	2,156,779.78	....	....
7. Delaware Twp.	2,777.39	....	694,362.18	41,617.63	....	1,118,815.00	918,079.23	....	....
8. East Amwell Twp.	1,081.31	....	526,849.47	31,574.60	....	951,124.00	679,513.11	....	....
9. Flemington Boro	3,838.48	....	563,209.77	....	....	1,268,130.49	689,988.85	....	....
10. Franklin Twp.	7,709.49	....	477,992.14	28,629.69	....	838,214.00	876,162.39	....	....
11. Frenchtown Boro	16.65	....	151,478.70	9,079.17	....	369,460.00	204,429.46	....	....
12. Glen Gardner Boro	285.20	....	69,230.38	4,148.83	....	178,713.84	100,820.25	....	....
13. Hampton Boro	253.31	....	119,976.24	7,190.35	....	346,890.00	163,730.28	....	....
14. High Bridge Boro	484.70	....	367,406.81	22,020.04	....	868,626.50	533,118.54	....	....
15. Holland Twp.	589.80	....	686,321.26	41,134.84	....	....	309,755.42	....	....
16. Kingwood Twp.	291.02	....	392,253.66	23,510.10	....	798,667.41	569,592.94	....	....
17. Lambertville City	1,125.19	....	391,513.11	....	....	520,679.50	723,185.46	....	....
18. Lebanon Boro	....	....	103,887.58	6,226.72	....	296,499.00	185,565.73	....	....
19. Lebanon Twp.	361.24	....	734,101.46	43,999.05	....	154,145.98	1,172,602.73	....	....
20. Milford Boro	31,591.61	....	208,355.77	....	....	482,596.00	358,958.16	....	....
21. Raritan Twp.	3,959.24	....	1,717,924.11	102,953.78	....	3,376,175.75	2,298,632.62	....	....
22. Readington Twp.	3,180.87	....	1,793,485.87	107,485.95	....	3,586,976.50	2,279,157.66	....	....
23. Stockton Boro	500.09	....	73,155.25	4,383.71	....	104,304.00	161,026.71	....	....
24. Tewksbury Twp.	3,208.18	....	1,001,354.73	60,007.65	....	1,702,958.50	1,829,642.76	....	....
25. Union Twp.	10,004.22	....	518,200.53	31,044.68	....	993,890.25	893,983.40	....	....
26. West Amwell Twp.	584.99	....	356,198.49	21,347.64	....	566,817.00	752,855.33	....	....
Totals	$88,740.54	....	$13,904,000.00	$763,533.00	....	$24,546,103.80	$20,074,263.95	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alexandria Twp.	$ 50,000.00	$ 2,340,290.61	$ 9,566,100	$ 300,000.00	$ 289,221.32	$ 204,010.14	$ 793,231.46	$ 15,000.00	$9,500.00
2. Bethlehem Twp.	173,719.23	2,469,978.48	4,471,300	275,000.00	278,747.23	175,000.00	728,747.23	12,500.00	9,600.00
3. Bloomsbury Boro	50,641.73	484,624.61	1,506,600	40,000.00	65,218.48	21,000.00	126,218.48	6,750.00	3,100.00
4. Califon Boro	104,750.00	767,379.12	2,198,800	34,129.48	106,047.63	44,000.00	184,177.11	9,500.00	3,900.00
5. Clinton Town	349,963.01	1,770,417.13	10,322,036	100,000.00	267,820.64	73,750.00	441,570.64	8,500.00	6,550.00
6. Clinton Twp.	502,285.63	6,928,473.71	52,805,064	700,000.00	962,891.06	250,000.00	1,912,891.06	30,000.00	25,150.00
7. Delaware Twp.	221,880.22	2,994,754.26	4,297,700	359,854.40	344,434.16	195,000.00	899,288.56	23,250.00	12,100.00
8. East Amwell Twp.	73,039.14	2,262,100.32	2,979,500	300,000.00	369,561.77	150,000.00	819,561.77	17,250.00	11,850.00
9. Flemington Boro	547,752.49	3,069,081.60	14,117,900	215,109.00	759,971.13	100,000.00	1,075,080.13	20,500.00	7,350.00
10. Franklin Twp.	75,455.96	2,296,454.18	6,134,500	100,000.00	320,949.28	155,000.00	575,949.28	13,750.00	9,100.00
11. Frenchtown Boro	91,545.24	825,992.57	1,807,900	95,000.00	176,575.06	60,000.00	331,575.06	12,000.00	4,200.00
12. Glen Gardner Boro	103,452.50	456,365.80	752,200	19,000.00	87,341.42	41,581.00	147,922.42	5,250.00	2,250.00
13. Hampton Boro	147,078.09	784,864.96	1,156,850	19,600.00	171,036.07	85,000.00	275,636.07	6,000.00	3,350.00
14. High Bridge Boro	341,464.92	2,132,636.81	4,650,850	120,000.00	324,673.85	95,000.00	539,673.85	21,750.00	11,350.00
15. Holland Twp.	....	1,037,211.52	6,307,740	520,000.00	3,922,668.63	32,842.18	4,475,510.81	37,567.00	19,500.00
16. Kingwood Twp.	....	1,784,024.11	3,654,500	270,000.00	302,247.60	160,000.00	732,247.60	20,250.00	7,450.00
17. Lambertville City	231,407.50	1,866,785.57	8,577,900	89,665.00	434,652.82	225,000.68	749,318.50	47,250.00	11,050.00
18. Lebanon Boro	70,353.02	662,532.05	1,111,100	33,500.00	100,131.35	30,000.00	163,631.35	5,250.00	2,550.00
19. Lebanon Twp.	177,700.00	2,282,549.22	61,140,750	1,380,000.00	1,562,979.36	150,000.66	3,092,980.02	35,250.00	14,500.00
20. Milford Boro	....	1,049,909.93	4,447,750	150,000.00	524,950.37	38,488.96	713,439.33	16,250.00	4,300.00
21. Raritan Twp.	1,094,742.12	8,590,428.38	62,868,100	350,000.00	1,716,494.71	370,000.00	2,436,494.71	34,750.00	29,300.00
22. Readington Twp.	745,271.70	8,512,377.68	19,500,350	480,000.00	1,466,572.09	430,000.00	2,376,572.09	45,000.00	37,450.00
23. Stockton Boro	34,654.78	377,524.45	1,514,000	35,000.00	55,648.85	45,000.00	135,648.85	7,000.00	2,750.00
24. Tewksbury Twp.	184,969.71	4,778,933.35	8,601,000	435,000.00	617,106.23	200,000.00	1,252,106.23	9,250.00	14,700.00
25. Union Twp.	....	2,437,118.86	35,138,400	284,095.45	370,502.55	130,000.00	784,598.00	13,000.00	10,100.00
26. West Amwell Twp.	220,115.28	1,917,333.74	6,111,600	170,000.00	295,055.75	100,000.00	565,055.75	14,000.00	8,950.00
Totals	$5,592,242.27	$64,880,143.02	$335,740,490	$6,874,953.33	$15,893,499.41	$3,560,673.62	$26,329,126.36	$486,817.00	$281,950.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 4,649,439.00
Rate per $100 to be applied to Column II for apportionment of County Taxes 0.45784363
Net County Taxes Apportioned (12A III) $13,904,000.00
*Adjustments (Net Total 12A IIb) .... $ 188,740.54
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $13,992,740.54

Rate per $100 to be applied to Column II for apportionment of County Library Taxes .... .02744180
Net County Library Taxes Apportioned (12 B.A.) .... $ 763,533.00
*Adjustments (Net Total) .... $ 3,248.11
Total County Library Taxes .... $ 766,781.11
*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1983

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	**Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))**	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	**Net Total Taxable Value of Land and Improvements (Col. 2—3)**	**Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)**	**Net Valuation Taxable (Cols. 4+5)**
1. East Windsor Twp.	$ 68,622,270	$ 204,731,558	$ 273,353,828	....	$ 273,353,828	$ 2,695,795	$ 276,049,623
2. Ewing Twp.	35,116,086	182,593,095	217,709,181	$ 272,720	217,436,461	4,504,140	221,940,601
3. Hamilton Twp.	259,422,700	851,476,650	1,110,899,350	13,150	1,110,886,200	29,612,854	1,140,499,054
4. Hightstown Boro	11,341,800	31,267,600	42,609,400	4,700	42,604,700	2,395,060	44,999,760
5. *Hopewell Borough	13,083,550	45,100,750	58,184,300	....	58,184,300	1,680,046	59,864,346
6. *Hopewell Township	145,049,750	332,402,100	477,451,850	131,500	477,320,350	4,309,247	481,629,597
7. Lawrence Twp.	99,546,050	325,966,100	425,512,150	....	425,512,150	3,435,637	428,947,787
8. Pennington Boro	20,938,500	52,001,725	72,940,225	....	72,940,225	1,976,950	74,917,175
9. Princeton Boro	101,614,900	245,550,230	347,165,130	....	347,165,130	8,159,332	355,324,462
10. Princeton Twp.	223,421,820	415,864,350	639,286,170	....	639,286,170	3,184,974	642,471,144
11. Trenton City	63,980,590	241,046,540	305,027,130	1,256,800	303,770,330	20,410,890	324,181,220
12. Washington Twp.	18,438,250	36,357,050	54,795,300	....	54,795,300	970,174	55,765,474
13. *West Windsor Township	139,251,940	248,759,700	388,011,640	62,800	387,948,840	10,842,078	398,790,918
Totals	$1,199,828,206	$3,213,117,448	$4,412,945,654	$1,741,670	$4,411,203,984	$94,177,177	$4,505,381,161

*Revalued Districts

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. East Windsor Twp.	$ 5.15	61.10	$ 28	....	$ 182,968,658	$ 459,018,309	$ 3,557,879.74	....	....
2. Ewing Twp.	9.48	29.40	173,248	....	565,399,087	787,512,936	6,104,062.24	....	....
3. Hamilton Twp.	3.83	71.33	199,066	....	483,312,573	1,624,010,693	12,587,808.90	....	....
4. Hightstown Boro	6.82	50.68	16,545	....	44,081,826	89,098,131	690,605.20	....	....
5. Hopewell Boro	2.27	113.56	24,428	$ 5,674,493	....	54,214,281	420,218.30	....	....
6. Hopewell Twp.	2.19	108.18	2,428	24,638,466	....	456,993,559	3,542,185.78	....	....
7. Lawrence Twp.	4.42	53.15	11,600	....	402,903,895	831,863,282	6,447,824.56	....	....
8. Pennington Boro	2.35	104.91	1,328	2,492,957	....	72,425,546	561,374.96	....	....
9. Princeton Boro	2.49	93.52	64,931	....	31,954,416	387,343,809	3,002,326.20	....	....
10. Princeton Twp.	2.28	95.09	17,527	....	43,137,224	685,625,895	5,314,329.38	....	....
11. Trenton City	12.62	45.16	1,616,571	....	433,289,007	759,086,798	5,883,729.45	....	....
12. Washington Twp.	4.07	54.44	3,606	....	48,807,427	104,576,507	810,579.08	....	....
13. West Windsor Twp.	2.59	98.67	505,151	....	14,935,840	414,231,909	3,210,737.54	....	....
Totals	....	....	$2,636,457	$32,805,916	$2,250,789,953	$6,726,001,655	$52,133,661.33	....	....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. East Windsor Twp.	$ 44,493.72	....	$ 3,513,386.02	$ 214,573.03	....	....	*$ 7,765,056.92	....	....
2. Ewing Twp.	107,486.11	....	5,996,576.13	366,495.24	....	$12,709,790.06	....	....	....
3. Hamilton Twp.	65,770.54	....	12,522,038.36	....	....	26,022 956.50	....	....	....
4. Hightstown Boro	8,277.37	....	682,327.83	41,655.25	....	....	*1,533,351.88	....	....
5. Hopewell Boro	....	....	420,218.30	....	....	....	**719,729.57	....	....
6. Hopewell Twp.	4,611.41	....	3,537,574.37	215,567.78	....	....	**5,970,814.98	....	....
7. Lawrence Twp.	11,288.70	....	6,436,535.86	392,247.75	....	9,138,830.00	....	....	....
8. Pennington Boro	1,910.40	....	559,464.56	....	....	....	**980,003.45	....	....
9. Princeton Boro	10,968.70	....	2,991,357.50	....	....	....	***3,983,603.40	....	....
10. Princeton Twp.	11,008.29	....	5,303,321.09	....	....	....	***7,180,035.60	....	....
11. Trenton City	62,074.39	....	5,821,655.06	....	....	13,547,701.50	....	$68,217.00	....
12. Washington Twp.	651.44	....	809,927.64	49,350.29	....	1,409,520.80	....	....	....
13. West Windsor Twp.	9,182.95	....	3,201,554.59	195,150.66	....	....	****5,014,443.03	....	....
Totals	$337,724.02	....	$51,795,937.31	$1,475,004.00	....	$62,828,798.86	$33,147,038.83	$68,217.00	....

*East Windsor-Hightstown Regional School District

**Hopewell Valley Regional School District

***Princeton Regional School District

****West Windsor-Plainsboro (Middlesex Co.) Regional School District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. East Windsor Twp.	$ 2,723,500.00	$ 14,216,479.97	$ 30,627,900	$ 962,500.00	$ 2,633,451.72	$ 300,000.00	$ 3,895,951.72	$ 17,250	$ 30,400
2. Ewing Twp.	1,955,597.25	21,028,458.68	132,394,120	580,000.00	8,068,203.63	558,900.00	9,207,103.63	257,500	138,800
3. Hamilton Twp.	5,132,245.74	43,677,240.60	136,436,680	3,000,000.00	19,336,903.57	997,000.00	23,333,903.57	739,975	364,300
4. Hightstown Boro	809,176.00	3,066,510.96	22,496,838	....	502,026.04	110,000.00	612,026.04	22,700	11,550
5. Hopewell Boro	216,161.09	1,356,108.96	4,165,500	103,582.96	219,406.40	25,000.00	347,989.36	15,000	5,350
6. Hopewell Twp.	812,117.37	10,536,074.50	36,847,350	600,000.00	2,012,011.15	333,000.00	2,945,011.15	48,000	43,000
7. Lawrence Twp.	2,981,701.00	18,949,314.61	97,617,650	428,300.00	5,598,019.39	450,600.00	6,476,919.39	114,150	63,600
8. Pennington Boro	217,258.89	1,756,726.90	13,335,250	144,000.00	301,180.21	57,945.00	503,125.21	10,000	7,250
9. Princeton Boro	1,866,063.00	8,841,023.90	252,732,190	900,000.00	3,224,765.25	400,000.00	4,524,765.25	33,250	13,600
10. Princeton Twp.	2,187,278.49	14,670,635.18	164,832,990	471,782.00	2,854,589.00	800,000.00	4,126,371.00	35,250	32,250
11. Trenton City	21,460.343.34	40,897,916.90	379,089,810	1,400,000.00	29,649,978.35	3,400,000.00	34,449,978.35	887,560	152,150
12. Washington Twp.	....	2,268,798.73	4,537,940	368,731.46	1,191,912.54	205,000.00	1,765,644.00	15,250	11,650
13. West Windsor Twp.	1,915,775.20	10,326,923.48	69,785,900	560,000.00	2,541,216.58	450,000.00	3,551,216.58	26,500	23,650
Totals	$42,277,217.37	$191,592,213.37	$1,344,900,118	$9,518,896.42	$78,133,663.83	$8,087,445.00	$95,740,005.25	$2,222,385	$897,550

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $24,466,693.58
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .775106282
Net County Taxes Apportioned (12A III) $51,795,937.31
‡Adjustments (Net Total 12A IIb) .... ± 337,724.02
Total County Taxes Apportioned (Including Adjustments—Total 12A i) $52,133,661.33

County Library Budget
County Library Budget .... $ 1,475,004.00
Total Adjustments .... $ 9,337.05
Net Library Budget .... $ 1,484,341.05
County Library Rate .... .047222459
‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1983

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Carteret Boro	$ 93,310,400	$ 246,799,924	$ 340,110,324	....	$ 340,110,324	$ 3,691,872	$ 343,802,196
2. Cranbury Twp.	21,862,400	75,185,100	97,047,500	....	97,047,500	1,013,819	98,061,319
3. Dunellen Boro	51,041,700	91,142,100	142,183,800	....	142,183,800	3,935,939	146,119,739
4. East Brunswick Twp.	413,012,900	923,532,100	1,336,545,000	$ 13,700	1,336,531,300	16,610,900	1,353,142,200
5. Edison Twp.	753,753,100	1,502,461,700	2,256,214,800	....	2,256,214,800	23,373,035	2,279,587,835
6. Helmetta Boro	2,402,600	10,903,000	13,305,600	....	13,305,600	146,758	13,452,358
7. Highland Park Boro	58,832,700	131,863,700	190,696,400	148,300	190,548,100	1,769,706	192,317,806
8. Jamesburg Boro	17,106,600	47,612,900	64,719,500	....	64,719,500	2,023,444	66,742,944
9. Metuchen Boro	179,521,700	258,366,400	437,888,100	....	437,888,100	12,547,093	450,435,193
10. Middlesex Boro	68,199,600	130,981,200	199,180,800	100,600	199,080,200	1,759,479	200,839,679
11. Milltown Boro	47,971,300	99,599,500	147,570,800	....	147,570,800	627,471	148,198,271
12. Monroe Twp.	60,670,400	230,195,600	290,866,000	....	290,866,000	3,661,822	294,527,822
13. New Brunswick City	95,324,200	336,242,000	431,566,200	1,542,400	430,023,800	62,298,195	492,321,995
14. North Brunswick Twp.	103,999,300	268,495,600	372,494,900	....	372,494,900	3,823,000	376,317,900
15. Old Bridge Twp.	293,685,800	723,417,600	1,017,103,400	1,249,700	1,015,853,700	9,365,100	1,025,218,800
16. Perth Amboy City	83,035,100	238,759,000	321,794,100	6,300	321,787,800	4,910,797	326,698,597
17. Piscataway Township	205,294,100	564,573,900	769,868,000	....	769,868,000	21,892,729	791,760,729
18. Plainsboro Township	37,175,700	173,657,500	210,833,200	2,085,800	208,747,400	3,524,909	212,272,309
19. Sayreville Borough	159,841,400	437,358,200	597,199,600	1,338,600	595,861,000	5,905,656	601,766,656
20. South Amboy City	28,998,200	66,509,300	95,507,500	....	95,507,500	1,502,663	97,010,163
21. South Brunswick Twp.	99,478,700	269,748,600	369,227,300	8,600	369,218,700	6,030,483	375,249,183
22. South Plainfield Boro	168,293,100	406,845,700	575,138,800	....	575,138,800	6,870,218	582,009,018
23. South River Boro	40,633,900	122,448,800	163,082,700	....	163,082,700	1,072,350	164,155,050
24. Spotswood Boro	24,397,300	64,582,700	88,980,000	....	88,980,000	1,613,979	90,593,979
25. Woodbridge Twp.	369,056,400	862,772,600	1,231,829,000	....	1,231,829,000	13,857,336	1,245,686,336
Totals	$3,476,898,600	$8,284,054,724	$11,760,953,324	$6,494,000	$11,754,459,324	$213,828,753	$11,968,288,077

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Carteret Boro	$3.87	71.93	$ 33,355	....	$ 166,234,470	$ 510,070,021	$ 2,996,348.44	....	....
2. Cranbury Twp.	2.64	66.44	942	....	58,412,740	156,475,001	919,189.87	....	....
3. Dunellen Boro	2.84	99.97	89,654	....	8,011,652	154,221,045	905,949.23	....	....
4. East Brunswick Twp.	2.47	110.97	850	-$108,872,426	....	1,244,270,624	7,309,336.46	$4,682.14	....
5. Edison Twp.	2.37	95.22	640,783	....	182,262,911	2,462,491,529	14,465,653.35	....	....
6. Helmetta Boro	4.10	67.51	....	....	8,851,078	22,303,436	131,012.42	....	....
7. Highland Park Boro	4.95	68.17	3,770	....	92,879,374	285,200,950	1,675,377.58	....	....
8. Jamesburg Boro	3.01	91.77	9,871	....	7,313,621	74,066,436	435,088.99	....	....
9. Metuchen Boro	2.64	102.51	539,231	....	850,129	451,824,553	2,654,191.27	....	....
10. Middlesex Boro	4.92	53.79	9,582	....	181,047,669	381,896,930	2,243,408.45	....	....
11. Milltown Boro	3.05	78.29	6,378	....	45,432,314	193,636,963	1,137,494.10	....	....
12. Monroe Twp	3.95	52.07	1,125	....	275,284,943	569,813,890	3,347,307.33	....	....
13. New Brunswick City	4.17	86.86	758,439	....	***131,976,537	625,056,971	3,671,827.78	....	....
14. North Brunswick Twp.	4.88	42.44	262,008	....	561,651,540	938,231,448	5,511,539.93	....	....
15. Old Bridge Twp.	2.90	97.08	83,448	....	41,099,654	1,066,401,902	6,264,464.44	....	....
16. Perth Amboy City	6.17	46.09	610,311	....	*464,634,365	791,943,273	4,652,184.67	....	....
17. Piscataway Twp.	4.02	57.44	12,208	....	606,900,381	1,398,673,318	8,216,359.65	....	....
18. Plainsboro Twp.	2.68	64.53	4,021	....	119,512,372	331,788,702	1,949,052.67	....	....
19. Sayreville Boro	2.87	72.81	94,853	....	305,697,575	907,559,084	5,331,358.19	....	....
20. South Amboy City	3.31	64.67	1,981,615	....	55,043,212	154,034,990	904,856.27	....	....
21. South Brunswick Twp.	4.93	52.94	482,639	....	354,527,325	730,259,147	4,289,827.44	....	....
22. South Plainfield Boro	3.56	69.27	328,418	....	281,765,981	864,103,417	5,076,082.22	....	....
23. South River Boro	5.09	60.39	1,695	....	111,328,674	275,485,419	1,618,304.67	....	....
24. Spotswood Boro	5.45	56.36	195,367	....	77,365,292	168,154,638	987,800.73	....	....
25. Woodbridge Twp.	4.81	45.15	2,905,287	....	1,607,151,699	2,855,743,322	16,775,771.68	....	....
Totals	....	....	$9,055,850	-$108,872,426	$5,745,235,508	$17,613,707,009	$103,469,788.33	$4,682.14	....

*Includes N.J.S.A. 40:55C-40 $36,599,089—New Brunswick
22,529,909—Perth Amboy
**Includes N.J.S.A. 54:4-3.104 3,583,390—New Brunswick

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Carteret Boro	$ 6,384.74	....	$ 2,989,963.70	....	....	$ 6,891,459.45	....	....	....
2. Cranbury Twp.	....	$ 2,480.32	921,670.19	....	....	1,274,811.00	....	....	....
3. Dunellen Boro	8,549.36	....	897,399.87	....	....	2,528,304.55	....	....	....
4. East Brunswick Twp.	4,356.80	....	7,300,297.52	....	....	18,969,069.50	....	....	....
5. Edison Twp.	95,863.54	....	14,369,789.81	....	....	33,714,276.00	....	$2,240,954.25	....
6. Helmetta Boro	....	....	131,012.42	....	....	281,829.00	....	....	....
7. Highland Park Boro	17,817.63	....	1,657,559.95	....	....	5,581,363.26	....	....	....
8. Jamesburg Boro	....	1,367.35	436,456.34	....	....	1,201,110.50	....	....	....
9. Metuchen Boro	3,092.36	....	2,651,098.91	....	....	6,391,289.42	....	....	....
10. Middlesex Boro	33,898.22	....	2,209,510.23	....	....	5,526,614.00	....	....	....
11. Milltown Boro	....	88.77	1,137,582.87	....	....	3,017,053.95	....	....	....
12. Monroe Twp.	....	3,724.92	3,351,032.75	....	....	7,124,722.50	....	....	....
13. New Brunswick City	30,519.79	....	3,641,307.99	....	....	9,167,056.50	....	721,312.17	....
14. North Brunswick Twp.	....	21,250.64	5,532,790.57	....	....	10,852,952.00	....	....	....
15. Old Bridge Twp.	59,912.02	....	6,204,552.42	....	....	17,508,916.75	....	....	....
16. Perth Amboy City	78,654.65	....	4,573,530.02	....	....	7,310,455.50	....	203,838.50	....
17. Piscataway Twp.	127,253.57	....	8,089,106.08	....	....	19,831,167.50	....	....	....
18. Plainsboro Twp.	68,755.51	....	1,880,297.16	....	....	....	$3,153,946.66	....	....
19. Sayreville Boro	493,035.25	....	4,838,322.94	....	....	12,382,942.00	....	....	....
20. South Amboy City	1,110.41	....	903,745.86	....	....	2,282,826.50	....	17,792.00	....
21. South Brunswick Twp.	....	19,801.75	4,309,629.19	....	....	12,985,566.50	....	....	....
22. South Plainfield Boro.	42,629.05	....	5,033,453.17	....	....	12,227,570.00	....	....	....
23. South River Boro.	2,791.33	....	1,615,513.34	....	....	* 4,518,410.27	....	....	....
24. Spotswood Boro.	10.03	....	987,790.70	....	....	* 2,981,656.00	....	....	....
25. Woodbridge Twp.	161,949.68	....	16,613,822.00	....	....	39,339,991.12	....	....	....
Totals	$1,236,583.94	$48,713.75	$102,277,236.00	....	....	$243,891,413.77	$3,153,946.66	$3,183,896.92	....

*South River includes $47,447.27 added 1982-83 budget.
*Spotswood includes $50,000.00 added 1982-83 budget.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Carteret Boro	$ 3,408,837.52	$ 13,290,260.67	$ 50,131,300	$ 450,000.00	$ 3,119,914.70	$ 390,000.00	$ 3,959,914.70	$ 200,000.00	$ 87,850.00
2. Cranbury Twp.	390,481.00	2,586,962.19	7,361,700	330,000.00	638,097.00	30,000.00	998,097.00	8,750.00	6,450.00
3. Dunellen Boro	712,737.04	4,138,441.46	12,965,600	24,500.00	758,612.39	132,120.00	915,232.39	59,500.00	26,350.00
4. East Brunswick Twp.	7,041,262.43	33,310,629.45	137,835,000	950,000.00	6,076,466.77	613,000.00	7,639,466.77	116,000.00	150,450.00
5. Edison Twp.	3,672,868.50	53,997,888.56	272,904,100	1,200,000.00	24,135,568.12	800,000.00	26,135,568.12	277,000.00	249,750.00
6. Helmetta Boro	138,275.77	551,117.19	1,445,200	39,000.00	168,414.61	47,700.00	255,114.61	6,500.00	2,650.00
7. Highland Park Boro	2,271,832.88	9,510,756.09	31,887,800	164,000.00	1,254,465.88	125,000.00	1,543,465.88	55,750.00	30,750.00
8. Jamesburg Boro	368,790.17	2,006,357.01	11,440,500	130,000.00	472,359.31	95,000.00	697,359.31	26,750.00	11,450.00
9. Metuchen Boro	2,849,000.10	11,891,388.43	51,339,300	72,411.63	1,923,994.11	256,000.00	2,252,405.74	78,750.00	59,500.00
10. Middlesex Boro	2,142,797.48	9,878,921.71	18,197,900	480,000.00	2,032,069.52	420,000.00	2,932,069.52	89,750.00	59,850.00
11. Milltown Boro	355,060.03	4,509,696.85	13,000,700	60,000.00	1,110,127.37	49,000.00	1,219,127.37	62,750.00	32,300.00
12. Monroe Twp.	1,150,794.64	11,626,549.89	46,479,100	786,000.00	2,225,825.52	460,000.00	3,471,825.52	60,500.00	71,450.00
13. New Brunswick City	6,966,408.56	20,496,085.22	366,307,700	....	13,982,764.63	804,589.00	14,787,353.63	219,000.00	45,400.00
14. North Brunswick Twp.	1,950,985.10	18,336,727.67	37,458,900	1,011,492.86	4,416,258.53	600,000.00	6,027,751.39	117,500.00	61,100.00
15. Old Bridge Twp.	5,992,549.00	29,706,018.17	156,379,100	296,150.00	5,664,850.00	859,000.00	6,820,000.00	235,500.00	177,650.00
16. Perth Amboy City	8,039,445.53	20,127,269.55	100,915,800	....	7,123,339.72	600,000.00	7,723,339.72	287,000.00	66,650.00
17. Piscataway Twp.	3,874,066.38	31,794,339.96	209,762,800	959,569.00	6,019,606.93	640,000.00	7,619,175.93	140,000.00	112,350.00
18. Plainsboro Twp.	651,900.00	5,686,143.82	18,238,300	835,000.00	1,379,494.24	28,800.00	2,243,294.24	6,250.00	3,800.00
19. Sayreville Boro	....	17,221,264.94	212,438,700	5,000,000.00	11,006,873.90	240,000.00	16,246,873.90	205,500.00	150,600.00
20. South Amboy City	....	3,204,364.36	25,402,400	747,777.06	4,309,430.06	186,364.55	5,243,571.67	106,250.00	29,250.00
21. South Brunswick Twp.	1,176,605.38	18,471,801.07	50,471,700	1,250,000.00	5,322,864.73	405,000.00	6,977,864.73	60,750.00	52,300.00
22. South Plainfield Boro	3,415,297.87	20,676,321.04	55,218,300	632,852.49	3,586,287.52	350,000.00	4,569,140.01	117,750.00	103,900.00
23. South River Boro	2,221,260.96	8,355,184.57	23,477,300	200,000.00	1,459,851.23	160,000.00	1,819,851.23	189,000.00	54,650.00
24. Spotswood Boro	964,873.27	4,934,319.97	10,857,100	50,800.00	1,035,519.51	93,000.00	1,179,319.51	31,750.00	33,900.00
25. Woodbridge Twp.	3,929,002.62	59,882,815.74	200,806,600	2,655,000.00	25,201,145.08	1,951,068.00	29,807,213.08	695,500.00	396,850.00
Totals	$63,685,132.23	$416,191,625.58	$2,122,722,900	$18,324,553.04	$134,424,201.38	$10,335,641.55	$163,084,395.97	$3,453,750.00	$2,077,200.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 40,399,611.00
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .587440
Net County Taxes Apportioned (12A III) $102,277,236.00
*Adjustments (Net Total 12A IIb) ± .... $ 1,192,552.33

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $103,469,788.33

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1983

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Aberdeen Twp.	$ 97,086,700	$ 247,446,067	$ 344,532,767	....	$ 344,532,767	$ 2,722,613	$ 347,255,380
2. Allenhurst Boro	14,720,400	26,654,000	41,374,400	....	41,374,400	493,337	41,867,737
3. Allentown Boro	3,829,650	18,015,800	21,845,450	$ 65,850	21,779,600	1,245,470	23,025,070
4. Asbury Park City	24,295,490	99,746,560	124,042,050	710,700	123,331,350	12,550,417	135,881,767
5. Atlantic Highlands Boro	21,435,200	46,982,200	68,417,400	....	68,417,400	1,397,748	69,815,148
6. Avon-By-The-Sea Boro	39,544,600	42,056,200	81,600,800	....	81,600,800	368,225	81,969,025
7. Belmar Boro	77,537,200	110,854,900	188,392,100	....	188,392,100	1,199,281	189,591,381
8. Bradley Beach Boro	30,476,900	68,600,200	99,077,100	....	99,077,100	728,713	99,805,813
9. Brielle Boro	27,154,900	48,979,900	76,134,800	....	76,134,800	357,722	76,492,522
10. Colts Neck Twp.	100,526,500	166,960,900	267,487,400	....	267,487,400	2,873,295	270,360,695
11. Deal Boro	66,836,200	92,283,300	159,119,500	....	159,119,500	990,461	160,109,961
12. Eatontown Boro	81,037,788	172,053,700	253,091,488	....	253,091,488	6,291,176	259,382,664
13. Englishtown Boro	6,109,920	16,068,650	22,178,570	....	22,178,570	2,046,799	24,225,369
14. Fair Haven Boro	47,575,200	93,879,400	141,454,600	....	141,454,600	442,633	141,897,233
15. Farmingdale Boro	7,022,500	17,647,000	24,669,500	....	24,669,500	2,111,114	26,780,614
16. Freehold Boro	46,558,800	134,186,365	180,745,165	....	180,745,165	11,581,898	192,327,063
17. Freehold Twp.	130,423,450	385,325,900	515,749,350	....	515,749,350	29,701,051	545,450,401
18. Hazlet Twp.	89,421,850	184,191,650	273,613,500	3,500	273,610,000	1,587,404	275,197,404
19. Highlands Boro	21,070,640	41,252,216	62,322,856	160,600	62,162,256	293,587	62,455,843
20. Holmdel Twp.	88,482,340	284,303,827	372,786,167	....	372,786,167	8,858,476	381,644,643
21. Howell Twp.	165,077,200	401,722,700	566,799,900	92,900	566,707,000	6,211,931	572,918,931
22. Interlaken Boro	14,322,700	24,728,700	39,051,400	....	39,051,400	147,820	39,199,220
23. Keansburg Boro	21,163,350	86,798,760	107,962,110	411,000	107,551,110	832,753	108,383,863
24. Keyport Boro	23,810,550	48,527,500	72,338,050	248,600	72,089,450	5,051,042	77,140,492
25. Little Silver Boro	75,764,800	100,866,950	176,631,750	....	176,631,750	1,044,397	177,676,147
26. Loch Arbour Village	3,631,700	7,820,800	11,452,500	....	11,452,500	84,905	11,537,405
27. Long Branch City	88,219,675	227,376,490	315,596,165	140,900	315,455,265	6,066,660	321,521,925
28. Manalapan Twp.	193,769,100	397,711,350	591,480,450	....	591,480,450	4,239,993	595,720,443
29. Manasquan Boro	113,770,300	131,601,200	245,371,500	....	245,371,500	1,301,891	246,673,391
30. Marlboro Twp.	161,723,689	365,468,285	527,191,974	....	527,191,974	6,632,685	533,824,659

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1983 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
31. Matawan Boro	35,747,500	84,510,500	120,258,000	7,800	120,250,200	1,202,032	121,452,232
32. Middletown Twp.	247,572,900	469,887,400	717,460,300	821,200	716,639,100	6,323,578	722,962,678
33. Millstone Twp.	50,674,925	64,537,600	115,212,525	....	115,212,525	1,078,524	116,291,049
34. Monmouth Beach Boro	36,105,650	87,059,550	123,165,200	42,900	123,122,300	387,729	123,510,029
35. Neptune Twp.	51,871,200	162,691,300	214,562,500	....	214,562,500	3,738,893	218,301,393
36. Neptune City Boro	31,814,200	65,471,200	97,285,400	....	97,285,400	826,967	98,112,367
37. Ocean Twp.	127,111,000	284,856,300	411,967,300	....	411,967,300	2,688,564	414,655,864
38. Oceanport Boro	65,511,880	128,043,600	193,555,480	....	193,555,480	1,492,800	195,048,280
39. Red Bank Boro	53,737,050	114,383,175	168,120,225	553,300	167,566,925	7,537,979	175,104,904
40. Roosevelt Boro	3,189,590	7,846,710	11,036,300	5,000	11,031,300	62,506	11,093,806
41. Rumson Boro	171,478,600	194,627,000	366,105,600	....	366,105,600	1,759,593	367,865,193
42. Sea Bright Boro	9,875,600	23,594,950	33,470,550	....	33,470,550	171,900	33,642,450
43. Sea Girt Boro	101,687,200	80,268,300	181,955,500	....	181,955,500	892,800	182,848,300
44. Shrewsbury Boro	51,538,700	76,106,900	127,645,600	....	127,645,600	2,282,440	129,928,040
45. Shrewsbury Twp.	1,155,000	3,745,000	4,900,000	....	4,900,000	254,241	5,154,241
46. South Belmar Boro	8,911,500	28,422,000	37,333,500	....	37,333,500	329,879	37,663,379
47. Spring Lake Boro	139,902,900	126,048,500	265,951,400	....	265,951,400	4,372,326	270,323,726
48. Spring Lake Hts. Boro	29,990,200	53,622,700	83,612,900	....	83,612,900	563,676	84,176,576
49. Tinton Falls Boro	49,026,260	125,055,400	174,081,660	....	174,081,660	1,487,326	175,568,986
50. Union Beach Boro	21,857,250	65,097,850	86,955,100	....	86,955,100	540,314	87,495,414
51. Upper Freehold Twp.	32,482,700	50,043,200	82,525,900	40,900	82,485,000	2,697,413	85,182,413
52. Wall Twp.	254,930,700	418,293,800	673,224,500	....	673,224,500	5,831,791	679,056,291
53. West Long Branch Boro	31,238,980	85,301,880	116,540,860	....	116,540,860	955,808	117,496,668
Totals	$3,489,810,777	$6,889,626,285	$10,379,437,062	$3,305,150	$10,376,131,912	$166,934,576	$10,543,066,488

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139. L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Aberdeen Twp.	$3.270	101.20	$ 8,984	....	$ 3,126,727	$ 350,391,091	$ 1,902,814.60	....	....
2. Allenhurst Boro	1.427	106.29	2,100	$ 1,750,252	....	40,119,585	217,871.21	....	....
3. Allentown Boro	4.708	63.77	....	....	12,607,324	35,632,394	193,503.32	....	....
4. Asbury Park City	6.686	92.98	....	....	*20,732,124	156,613,891	850,498.79	....	....
5. Atlantic Highlands Boro	5.012	59.14	....	....	48,367,292	118,182,440	641,795.06	....	....
6. Avon-By-The-Sea Boro	1.999	105.27	....	3,411,725	....	78,557,300	426,608.96	....	....
7. Belmar Boro	2.038	123.77	500	33,893,668	....	155,698,213	845,526.16	....	....
8. Bradley Beach Boro	3.045	121.38	20,216	16,444,113	....	83,381,916	452,809.25	....	....
9. Brielle Boro	4.756	44.69	421	....	95,891,070	172,384,013	936,139.15	....	....
10. Colts Neck Twp.	2.445	87.04	....	....	42,704,345	313,065,040	1,700,113.80	....	....
11. Deal Boro	1.463	91.18	....	....	15,953,489	176,063,450	956,120.49	....	....
12. Eatontown Boro	3.342	94.59	162	....	*26,082,438	285,465,264	1,550,231.97	....	....
13. Englishtown Boro	2.371	120.79	60	3,144,789	....	21,080,640	114,479.37	....	....
14. Fair Haven Boro	3.404	79.73	....	....	36,861,230	178,758,463	970,755.88	....	....
15. Farmingdale Boro	2.958	97.51	9,608	....	1,489,356	28,279,578	153,573.52	....	....
16. Freehold Boro	2.950	96.69	14,715	....	*14,106,977	206,448,755	1,121,129.26	....	....
17. Freehold Twp.	2.591	97.48	7,772	....	23,015,216	568,473,389	3,087,120.34	....	....
18. Hazlet Twp.	3.988	66.96	68	....	*144,329,740	419,527,212	2,278,261.42	....	....
19. Highlands Boro	5.323	56.71	....	....	48,320,349	110,776,192	601,575.10	....	....
20. Holmdel Twp.	2.857	70.87	....	....	175,070,117	556,714,760	3,023,264.57	....	....
21. Howell Twp.	2.271	106.48	4,828	24,794,726	....	548,129,033	2,976,639.40	....	....
22. Interlaken Boro	1.674	101.11	....	427,859	....	38,771,361	210,549.62	....	....
23. Keansburg Boro	4.035	94.52	....	....	8,284,453	116,668,316	633,572.54	....	....
24. Keyport Boro	4.513	62.74	1,104	....	*49,105,239	126,246,835	685,589.12	....	....
25. Little Silver Boro	3.223	85.06	438	....	32,772,394	210,448,979	1,142,852.66	....	....
26. Loch Arbour Village	3.558	91.15	....	....	1,233,127	12,770,532	69,350.95	....	....
27. Long Branch City	5.098	63.86	194,715	....	166,131,036	507,847,676	2,757,889.67	....	....
28. Manalapan Twp.	2.401	111.15	26	54,997,213	....	540,723,256	2,936,421.99	....	....
29. Manasquan Boro	1.674	116.66	7,160	32,908,561	....	213,771,990	1,160,898.42	....	....
30. Marlboro Twp.	2.662	97.39	....	....	17,871,399	551,696,058	2,996,010.29	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1983 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9, − 10(a) + 10(b))	12 Apportionment of Taxes, Section A County Taxes, I Total County Taxes Apportioned (Including Total Net Adjustments)	12 Section A, II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 Section A, II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
31. Matawan Boro	4.211	71.17	14,824	....	*51,218,676	172,686,732	937,777.64	....	....
32. Middletown Twp.	5.970	42.65	1,033	....	*977,386,344	1,700,350,055	9,233,827.54	....	....
33. Millstone Twp.	2.848	87.01	....	....	19,221,140	135,512,189	735,905.05	....	....
34. Monmouth Beach Boro	2.740	83.13	....	....	25,289,949	148,799,978	808,064.98	....	....
35. Neptune Twp.	6.220	44.22	....	....	280,922,863	499,224,256	2,711,059.80	....	....
36. Neptune City Boro	2.654	95.80	10,922	....	6,827,334	104,950,623	569,939.08	....	....
37. Ocean Twp.	4.689	62.05	....	....	*257,813,416	672,469,280	3,651,874.71	....	....
38. Oceanport Boro	2.438	98.68	5,159	....	*6,263,889	201,317,328	1,093,262.82	....	....
39. Red Bank Boro	4.725	67.87	131,812	....	89,129,480	264,366,196	1,435,652.53	....	....
40. Roosevelt Boro	4.949	64.15	....	....	6,308,192	17,401,998	94,502.33	....	....
41. Rumson Boro	2.371	105.23	....	17,060,446	....	350,804,747	1,905,060.98	....	....
42. Sea Bright Boro	5.462	44.45	....	....	43,139,851	76,782,301	416,969.74	....	....
43. Sea Girt Boro	1.446	106.51	176	10,526,774	....	172,321,702	935,800.76	....	....
44. Shrewsbury Boro	2.729	102.24	....	....	438,061	130,366,101	707,958.98	....	....
45. Shrewsbury Twp.	5.637	100.00	....	....	15,630	5,169,871	28,075.22	....	....
46. South Belmar Boro	3.002	112.00	....	3,730,945	....	33,932,434	184,271.61	....	....
47. Spring Lake Boro	1.417	115.90	3,500	34,978,654	....	235,348,572	1,278,071.02	....	....
48. Spring Lake Hts. Boro	3.922	58.83	1,418	....	59,757,902	143,935,896	781,650.37	....	....
49. Tinton Falls Boro	4.095	84.20	....	....	37,885,789	213,454,775	1,159,175.77	....	....
50. Union Beach Boro	3.097	92.95	12	....	9,476,675	96,972,101	526,611.36	....	....
51. Upper Freehold Twp.	2.837	81.15	....	....	21,726,345	106,908,758	580,572.82	....	....
52. Wall Twp.	2.007	118.78	....	98,057,388	....	580,998,903	3,155,140.71	....	....
53. West Long Branch Boro	4.677	54.48	....	....	*103,159,394	22,656,062	1,198,282.68	....	....
Totals	....	....	$441,733	$336,127,113	$3,000,036,372	$13,207,417,480	$71,723,475.38	....	....

*Column 10 Includes true value of Real Property pursuant to N.J.S.A. 55:14J-30 (b)

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Aberdeen Twp.	$110,893.87	$ 265.85	$ 1,792,186.58	...	...	...	$R6,594,595.20	...	...
2. Allenhurst Boro	...	.57	217,871.78	$ 8,229.40	...	$ 77,253.00	...	...	...
3. Allentown Boro	7.77	...	193,495.55	7,308.67	$ 5,148.58	...	R662,284.37	...	...
4. Asbury Park City	17,321.17	101.31	833,278.93	...	...	2,799,500.00	...	$ 32,522.00	...
5. Atlantic Highlands Boro	6,899.77	...	634,895.29	23,989.00	16,929.63	786,794.00	R1,105,971.78	...	...
6. Avon-By-The-Sea Boro	747.78	...	425,861.18	...	11,336.02	601,353.00	...	...	...
7. Belmar Boro	17,690.71	...	827,835.45	...	22,246.22	1,574,379.00	...	...	...
8. Bradley Beach Boro	836.43	4,802.75	456,775.57	...	...	1,437,752.00	...	...	...
9. Brielle Boro	1,260.15	...	934,879.00	35,312.97	...	1,631,202.20	...	...	...
10. Colts Neck Twp.	6,184.41	...	1,693,929.39	63,999.40	...	3,070,263.50	R1,782,778.64	...	...
11. Deal Boro	2,859.01	...	953,261.48	36,005.78	...	698,693.75	...	...	...
12. Eatontown Boro	25,316.52	...	1,524,915.45	57,620.84	...	2,828,779.00	R1,767,460.10	...	...
13. Englishtown Boro	1,939.74	...	112,539.63	4,252,41	3,007.04	R252,268.90	R110,206.50	...	...
14. Fair Haven Boro	140.89	40.00	970,654.99	36,663.48	...	1,785,638.00	R1,208,881.61	...	...
15. Farmingdale Boro	283.81	...	153,289.71	5,790.19	4,080.79	435,173.12	R158,072.17	...	...
16. Freehold Boro	12,586.82	36.16	1,108,578.60	...	...	1,487,480.44	R1,418,160.03	...	...
17. Freehold Twp.	31,449.07	141.21	3,055,812.48	115,433.75	...	6,417,611.90	R4,029,745.33	...	...
18. Hazlet Twp.	13,267.57	3,292.02	2,268,285.87	85,701.62	...	6,556,346.50	...	...	...
19. Highlands Boro	12,724.52	363.30	589,213.88	22,270.91	...	663,511.00	R1,022,505.47	...	...
20. Holmdel Twp.	83,718.28	...	2,939,546.29	111,131.76	...	7,509,738.00	...	...	...
21. Howell Twp.	67,674.88	950.48	2,909,915.00	110,119.76	79,202.42	5,875,095.00	R3,716,184.82	...	...
22. Interlaken Boro	1,033.14	...	209,516.48	7,913.77	...	71,238.07	...	...	...
23. Keansburg Boro	5,472.63	...	628,099.91	23,728.46	...	1,917,089.80	...	...	...
24. Keyport Boro	20,977.67	...	664,591.45	...	...	1,967,582,50	...	...	...
25. Little Silver Boro	435.15	...	1,142,417.51	43,151.52	...	1,993,473.00	R1,599,269.59	...	...
26. Loch Arbour Village	16.24	...	69,334.71	2,618.92	...	...	J187,176.50	...	...
27. Long Branch City	52,091.48	184.01	2,705,982.20	...	...	8,022,857.28	...	195,931.50	...
28. Manalapan Twp.	41,927.97	6,919.56	2,901,413.58	109,644.22	...	R5,553,448.71	R4,009,806.97	...	...
29. Manasquan Boro	120.16	...	1,160,778.26	43,844.67	30,886.66	2,158,151.00	...	...	...
30. Marlboro Twp.	18,002.21	367.56	2,978,375.64	112,508.96	79,362.97	6,053,155.69	R3,464,631.41	...	...

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
31. Matawan Boro	14,025.34	....	923,752.30	....	....	....	R3,210,039.30	....	....
32. Middletown Twp.	33,128.00	1,927.20	9,202,626.74	....	....	26,212,079.00	....	....	....
33. Millstone Twp.	7,958.72	176.51	728,122.84	27,505.39	....	2,364,263.00	....	....	....
34. Monmouth Beach Boro	764.73	....	807,300.25	30,493.32	....	783,264.50	R968,213.38	....	....
35. Neptune Twp.	7,021.24	483.91	2,704,522.47	....	72,048.62	7,169,169.00	....	....	....
36. Neptune City Boro	26,639.77	....	543,299.31	20,544.68	14,611.64	1,266,051.00	....	....	....
37. Ocean Twp.	107,314.88	....	3,544,559.83	134,012.64	....	....	J11,003,414.26	....	....
38. Oceanport Boro	2,309.86	....	1,090,952.96	41,206.00	....	1,577,893.00	R1,292,664.71	....	....
39. Red Bank Boro	4,859.41	....	1,430,793.12	....	....	3,271,728.00	R2,239,827.36	....	....
40. Roosevelt Boro	9.04	....	94,493.29	3,569.18	2,514.34	389,690.00	....	....	....
41. Rumson Boro	12,815.22	3,191.30	1,895,437.06	71,604.92	....	2,499,638.75	R2,873,290.49	....	....
42. Sea Bright Boro	8,859.55	143.55	408,253.74	15,427.36	....	157,980.00	R579,221.93	....	....
43.Sea Girt Boro	588.60	....	935,212.16	35,324.33	....	1,042,342.00	....	....	....
44. Shrewsbury Boro	589.88	157.95	707,527.05	26,724.45	....	1,039,700.00	R963,317.55	....	....
45. Shrewsbury Twp.	....	....	28,075.22	1,060.45	....	R66,493.31	R34,091.52	....	....
46. South Belmar Boro	2,204.12	....	182,067.49	6,877.19	4,858.80	527,057.00	....	....	....
47. Spring Lake Boro	....	....	1,278,071.02	....	....	1,438,139.75	....	....	....
48. Spring Lake Hts. Boro	14,004.79	....	767,645.58	29,012.62	....	1,716,659.00	....	....	....
49. Tinton Falls Boro	141,141.60	306.26	1,018,340.43	38,809.89	....	R2,578,721.50	R1,978,067.38	....	....
50. Union Beach BoroBoro	308.02	109.82	526,413.16	19,883.76	....	1,297,438.50	....	....	....
51. Upper Freehold Twp.	5,220.93	615.04	575,966.93	21,756.54	....	....	R1,819,276.63	....	....
52. Wall Twp.	27,605.83	....	3,127,534.88	118,131.04	83,371.27	8,633,029.85	....	....	....
53. West Long Branch Boro	196.80	....	1,198,085.88	45,253.74	....	1,868,546.50	R1,553,648.84	....	....
Totals	$971,466.15	$24,576.32	$70,776,585.55	$1,754,437.96	$429,605.00	$140,125,712.02	$61,352,803.84	$228,453.50	....

R Denotes Regional School
J Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Aberdeen Twp.	$ 2,969,505.47	$ 11,356,287.25	$ 39,070,800	$ 150,000.00	$ 1,532,504.58	$ 450,000.00	$ 2,132,504.58	$ 76,500.00	$ 58,350.00
2. Allenhurst Boro	294,315.21	597,669.39	2,477,500	70,000.00	643,158.34	30,000.00	743,158.34	3,250.00	2,650.00
3. Allentown Boro	216,000.00	1,084,237.17	4,281,300	270,000.00	137,000.00	35,000.00	442,000.00	10,250.00	5,650.00
4. Asbury Park City	5,420,160.00	9,085,460.93	51,196,990	130,000.00	4,167,422.00	950,000.00	5,247,422.00	61,750.00	14,350.00
5. Atlantic Highlands Boro	930,892.79	3,499,472.49	6,718,600	300,000.00	558,756.31	132,000.00	990,756.31	28,500.00	16,600.00
6. Avon-By-The-Sea Boro	600,300.00	1,638,850.20	6,253,200	252,000.00	486,330.00	47,000.00	785,330.00	15,500.00	7,550.00
7. Belmar Boro	1,440,300.00	3,864,760.67	30,593,100	1,038,000.00	2,139,358.46	210,000.00	3,387,358.46	48,250.00	16,250.00
8. Bradley Beach Boro	1,144,664.74	3,039,192.31	4,837,610	90,000.00	900,265.32	165,000.00	1,155,265.55	47,500.00	10,500.00
9. Brielle Boro	1,037,200.00	3,638,594.17	3,551,600	403,000.00	266,220.55	95,000.00	764,220.55	16,750.00	15,300.00
10. Colts Neck Twp.	....	6,610,970.93	27,934,426	700,000.00	1,399,014.00	190,000.00	2,289,014.00	13,000.00	21,700.00
11. Deal Boro	655,713.15	2,343,674.16	7,605,600	290,000.00	1,153,995.10	90,000.00	1,533,995.10	5,500.00	5,450.00
12. Eatontown Boro	2,492,152.50	8,670,927.89	50,359,900	750,000.00	1,889,352.32	150,000.00	2,789,352.32	30,750.00	28,850.00
13. Englishtown Boro	92,150.00	574,424.48	4,922,500	60,000.00	188,045.39	20,000.00	198,045.39	8,500.00	2,000.00
14. Fair Haven Boro	828,842.00	4,830,680.08	11,110,900	130,000.00	448,846.00	100,000.12	678,846.12	26,250.00	25,600.00
15. Farmingdale Boro	35,863.55	792,269.53	1,682,400	188,500.00	109,244.23	27,000.00	324,744.23	7,000.00	4,250.00
16. Freehold Boro	1,659,953.18	5,674,172.25	36,489,200	376,000.00	1,194,842.14	125,000.00	1,695,842.14	53,250.00	28,500.00
17. Freehold Twp.	516,400.00	14,135,003.46	69,937,400	2,710,000.00	3,749,600.00	300,000.00	6,759,600.00	43,500.00	54,100.00
18. Hazlet Twp.	2,067,083.00	10,977,416.99	34,039,400	350,000.00	1,824,040.00	160,000.00	2,334,040.00	81,250.00	96,600.00
19. Highlands Boro	1,027,046.23	3,324,547.49	7,737,690	200,000.00	444,339.44	110,000.00	754,339.44	53,250.00	12,250.00
20. Holmdel Twp.	343,481.00	10,903,897.05	52,102,425	1,600,000.00	3,065,768.00	250,000.00	4,915,768.00	16,500.00	25,850.00
21. Howell Twp.	324,814.00	13,015,331.00	52,376,900	1,834,389.00	5,735,006.32	500,000.00	8,069,395.32	186,250.00	72,600.00
22. Interlaken Boro	367,635.17	656,303.49	832,400	30,000.00	108,028.07	7,000.00	145,028.07	3,750.00	6,600.00
23. Keansburg Boro	1,805,365.78	4,374,283.95	17,021,850	....	1,393,908.84	365,000.00	1,758,908.84	77,500.00	23,250.00
24. Keyport Boro	849,289.28	3,481,463.23	22,740,500	250,000.00	891,879.49	280,000.00	1,421,879.49	45,500.00	17,850.00
25. Little Silver Boro	949,558.00	5,727,869.62	30,297,800	200,000.00	614,637.00	190,000.00	1,004,637.00	14,000.00	26,200.00
26. Loch Arbour Village	151,460.00	410,590.13	292,000	80,000.00	52,568.05	9,000.00	141,568.05	2,000.00	900.00
27. Long Branch City	5,469,474.75	16,394,245.73	59,168,600	....	4,828,835.27	690,000.00	5,518,835.27	140,750.00	60,650.00
28. Manalapan Twp.	1,734,867.54	14,309,181.02	51,047,200	900,000.00	2,790,090.01	450,000.00	4,140,090.01	91,000.00	67,650.00
29. Manasquan Boro	736,689.14	4,130,349.73	34,803,600	291,900.00	788,015.38	125,000.00	1,204,915.38	62,250.00	20,950.00
30. Marlboro Twp.	1,526,361.00	14,214,395.67	109,403,625	500,000.00	2,602,711.00	420,000.00	3,522,711.00	39,750.00	34,650.00

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
31. Matawan Boro	980,915.37	5,114,706.97	16,839,900	250,000.00	1,514,785.00	199,000.00	1,963,785.00	32,750.00	25,700.00
32. Middletown Twp.	7,748,511.00	43,163,216.74	100,974,939	1,975,000.00	7,032,265.00	1,500,000.00	10,507,265.00	294,000.00	244,900.00
33. Millstone Twp.	193,000.00	3,312,891.23	7,619,200	503,000.00	424,000.00	140,000.00	1,067,000.00	19,250.00	9,450.00
34. Monmouth Beach Boro	795,413.00	3,384,684.45	25,797,300	225,000.00	416,934.82	115,000.00	756,934.82	9,750.00	10,900.00
35. Neptune Twp.	3,634,666.43	13,580,406.52	78,398,090	790,000.00	3,895,867.27	635,000.00	5,320,867.27	166,000.00	94,400.00
36. Neptune City Boro	760,188.03	2,604,694.66	6,582,700	110,000.00	605,408.64	70,000.00	785,408.64	52,500.00	17,050.00
37. Ocean Twp.	4,763,915.36	19,445,902.09	45,944,800	280,000.00	2,544,370.00	400,000.00	3,224,370.00	69,250.00	78,600.00
38. Oceanport Boro	753,600.00	4,756,316.67	90,334,900	400,000.00	666,139.00	75,000.00	1,141,139.00	15,750.00	24,350.00
39. Red Bank Boro	1,332,146.49	8,274,494.97	32,884,711	770,000.00	2,602,141.30	365,000.00	3,737,141.30	70,250.00	22,350.00
40. Roosevelt Boro	58,866.14	549,132.95	1,625,030	30,000.00	68,093.57	17,000.00	115,093.57	7,500.00	1,950.00
41. Rumson Boro	1,383,635.52	8,723,606.74	37,350,500	536,700.00	1,548,090.91	300,000.00	2,384,790.91	35,500.00	27,450.00
42. Sea Bright Boro	676,886.09	1,837,769.12	1,793,150	128,000.00	374,816.00	75,000.00	577,816.00	11,500.00	4,650.00
43. Sea Girt Boro	632,228.00	2,645,106.49	37,601,400	277,000.00	444,304.00	71,000.00	792,304.00	9,750.00	13,150.00
44. Shrewsbury Boro	809,489.00	3,546,758.05	8,239,000	200,000.00	381,400.00	68,000.00	649,400.00	13,500.00	15,600.00
45. Shrewsbury Twp.	160,851.00	290,571.50	261,500	25,000.00	68,724.00	....	93,724.00	....	....
46. South Belmar Boro	409,953.00	1,130,813.48	869,900	35,960.94	147,817.28	62,000.00	245,778.22	30,750.00	5,050.00
47. Spring Lake Boro	1,116,275.00	3,832,485.77	36,264,600	698,000.00	655,907.00	110,000.00	1,463,907.00	19,500.00	15,750.00
48. Spring Lake Hts. Boro	788,264.61	3,301,581.81	3,927,800	139,000.00	436,791.84	134,000.00	709,791.84	34,000.00	19,700.00
49. Tinton Falls Boro	1,576,985.27	7,190,924.47	168,633,950	475,000.00	1,212,000.00	300,000.00	1,987,000.00	20,750.00	29,050.00
50. Union Beach Boro	866,000.00	2,709,735.42	12,904,390	301,629.00	1,427,605.11	180,000.00	1,909,234.11	81,000.00	23,600.00
51. Upper Freehold Twp.	....	2,417,000 10	11,544,900	450,000.00	310,000.00	155,000.00	915,000.00	24,250.00	8,450.00
52. Wall Twp.	1,672,766.01	13,634,833.05	70,962,400	1,158,000.00	3,299,111.72	500,000.00	4,957,111.72	136,500.00	67,000.00
53. West Long Branch Boro	829,800.00	5,495,334.96	42,333,050	32,000.00	904,999.46	120,000.00	1,056,999.46	24,000.00	29,800.00
Totals	$69,631,892.80	$344,299,490.67	$1,670,575,126	$23,933,078.94	$77,015,353.53	$12,263,000.12	$113,211,432.59	$2,487,750.00	$1,572,550.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $28,465,035.86

Rate per $100 to be applied to Column II for apportionment of County Taxes 0.543054503

County Percentage Level of Taxable Value of Real Property 100.00%

Net County Taxes Apportioned (12A III) $70,776,585.55

‡Adjustments (Net Total 12A IIb) ± .... + 946,889.83

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $71,723,475.38

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Boonton Town	$ 74,258,100	$ 134,398,700	$ 208,656,800	$ 1,000	$ 208,655,800	$ 8,067,174	$ 216,722,974
2. Boonton Twp.	61,550,000	87,734,500	149,284,500	1,000	149,283,500	1,049,129	150,332,629
3. Butler Boro	24,851,910	46,497,850	71,349,760	....	71,349,760	570,823	71,920,583
4. Chatham Boro	138,865,300	171,370,256	310,235,556	....	310,235,556	1,464,632	311,700,188
5. Chatham Twp.	152,871,200	198,836,610	351,707,810	....	351,707,810	864,662	352,572,472
6. Chester Boro	13,545,200	30,146,200	43,691,400	....	43,691,400	837,094	44,528,494
7. Chester Twp.	92,302,600	139,081,100	231,383,700	....	231,383,700	2,143,679	233,527,379
8. Denville Twp.	50,761,590	103,743,900	154,505,490	1,000	154,504,490	2,233,430	156,737,920
9. Dover Town	70,776,100	214,662,900	285,439,000	....	285,439,000	11,475,858	296,914,858
10. East Hanover Twp.	64,649,600	145,447,000	210,096,600	....	210,096,600	1,545,203	211,641,803
11. Florham Park Boro	129,741,450	280,839,850	410,581,300	....	410,581,300	3,282,039	413,863,339
12. Hanover Twp.	26,638,300	151,719,700	178,358,000	89,400	178,268,600	8,668,210	186,936,810
13. Harding Twp.	50,024,690	70,363,650	120,388,340	....	120,388,340	785,706	121,174,046
14. Jefferson Twp.	86,993,540	127,085,700	214,079,240	....	214,079,240	2,655,905	216,735,145
15. Kinnelon Boro	54,609,390	90,961,018	145,570,408	....	145,570,408	711,365	146,281,773
16. Lincoln Park Boro	35,318,350	69,449,125	104,767,475	....	104,767,475	542,550	105,310,025
17. Madison Boro	59,357,330	106,027,299	165,384,629	....	165,384,629	10,233,305	175,617,934
18. Mendham Boro	51,486,700	89,348,700	140,835,400	....	140,835,400	1,628,255	142,463,655
19. Mendham Twp.	52,734,900	94,134,100	146,869,000	....	146,869,000	1,001,865	147,870,865
20. Mine Hill Twp.	17,102,000	44,371,200	61,473,200	....	61,473,200	485,202	61,958,402
21. Montville Twp.	68,534,000	152,457,350	220,991,350	....	220,991,350	1,370,962	222,362,312
22. Morris Twp.	329,100,500	628,848,600	957,949,100	....	957,949,100	13,101,334	971,050,434
23. Morris Plains Boro	102,827,637	217,557,900	320,385,537	....	320,385,537	4,240,916	324,626,453
24. Morristown Town	74,548,200	226,296,350	300,844,550	....	300,844,550	24,211,854	325,056,404
25. Mountain Lakes Boro	79,305,300	108,695,300	188,000,600	2,000	187,998,600	1,993,943	189,992,543

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1983 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
26. Mt. Arlington Boro	17,338,900	38,420,600	55,759,500	....	55,759,500	384,737	56,144,237
27. Mt. Olive Twp.	159,974,750	303,580,600	463,555,350	....	463,555,350	3,586,016	467,141,366
28. Netcong Boro	10,128,540	31,466,960	41,595,500	....	41,595,500	2,781,481	44,376,981
29. Par-Troy Hills Twp.	603,332,250	1,223,445,140	1,826,777,390	340,200	1,826,437,190	15,757,605	1,842,194,795
30. Passaic Twp.	24,385,005	62,996,530	87,381,535	....	87,381,535	964,210	88,345,745
31. Pequannock Twp.	49,900,700	109,869,700	159,770,400	....	159,770,400	676,635	160,447,035
32. Randolph Twp.	213,665,931	391,136,300	604,802,231	....	604,802,231	5,277,111	610,079,342
33. Riverdale Boro	21,298,100	35,687,700	56,985,800	....	56,985,800	5,357,173	62,342,973
34. Rockaway Boro	29,188,700	68,385,900	97,574,600	....	97,574,600	845,681	98,420,281
35. Rockaway Twp.	82,649,750	177,268,800	259,918,550	....	259,918,550	1,751,311	261,669,861
36. Roxbury Twp.	240,724,600	314,974,700	555,699,300	....	555,699,300	29,718,750	585,418,050
37. Victory Gardens Boro	5,161,100	8,899,700	14,060,800	....	14,060,800	65,036	14,125,836
38. Washington Twp.	132,310,800	258,402,200	390,713,000	61,200	390,651,800	3,162,848	393,814,648
39. Wharton Boro	37,008,200	97,769,700	134,777,900	....	134,777,900	818,780	135,596,680
Totals	$3,589,821,213	$6,852,379,388	$10,442,200,601	$495,800	$10,441,704,801	$176,312,469	$10,618,017,270

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1983 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Boonton Town	$2.68	98.71	$ 47,965	....	$ 15,027,041	$ 231,797,980	$ 832,473.02	....	....
2. Boonton Twp.	1.67	95.75	....	....	9,332,039	159,664,668	573,415.39	....	....
3. Butler Boro	6.34	38.21	7,237	....	123,195,723	195,123,543	700,761.44	....	....
4. Chatham Boro	2.39	88.38	81,757	....	46,498,453	358,280,398	1,286,718.57	....	....
5. Chatham Twp.	2.49	82.73	....	....	74,939,479	427,511,951	1,535,354.90	....	....
6. Chester Boro	3.81	64.36	....	....	25,652,430	70,180,924	252,045.88	....	....
7. Chester Twp.	2.32	104.85	....	$ 8,597,752	....	224,929,627	807,806.20	....	....
8. Denville Twp.	7.01	31.20	175,586	....	351,667,865	508,581,371	1,826,505.44	....	....
9. Dover Town	2.27	103.14	119,637	....	7,616,438	304,650,933	1,094,115.15	....	....
10. East Hanover Twp.	4.12	35.73	1,179	....	397,689,548	609,332,530	2,188,340.44	....	....
11. Florham Park Boro	2.29	63.12	....	....	254,950,139	668,813,478	2,401,958.71	....	....
12. Hanover Twp.	6.78	22.53	13,867	....	671,636,204	858,586,881	3,083,505.80	....	....
13. Harding Twp.	2.91	36.94	....	....	207,170,256	328,344,302	1,179,206.88	....	....
14. Jefferson Twp.	4.33	48.51	63	....	230,117,680	446,852,888	1,604,815.43	....	....
15. Kinnelon Boro	5.42	40.62	44	....	214,304,861	360,586,678	1,295,001.28	....	....
16. Lincoln Park Boro	5.83	48.80	2,177	....	113,066,570	218,378,772	784,279.64	....	....
17. Madison Boro	7.36	27.32	92,369	....	447,774,600	623,484,903	2,239,166.89	....	....
18. Mendham Boro	3.57	59.29	....	....	98,827,652	241,291,307	866,567.10	....	....
19. Mendham Twp.	4.08	53.41	....	....	128,833,935	276,704,800	993,750.17	....	....
20. Mine Hill Twp.	3.43	74.51	....	....	23,365,523	85,323,925	306,430.04	....	....
21. Montville Twp.	5.47	34.64	1,941	....	426,803,436	649,167,689	2,331,403.35	....	....
22. Morris Twp.	2.01	97.29	3,147	....	49,220,170	1,020,273,751	3,664,183.67	....	....
23. Morris Plains Boro	1.92	105.49	8,356	2,655,800	....	321,979,009	1,156,346.74	....	....
24. Morristown Town	3.80	63.04	190,386	....	197,432,220	522,679,010	1,877,135.32	....	....
25. Mountain Lakes Boro	2.78	96.61	9,778	....	7,926,930	197,929,251	710,837.78	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139. L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
26. Mt. Arlington Boro	3.94	61.79	239	....	35,189,807	91,334,283	328,015.48	....	....
27. Mt. Olive Twp.	2.49	99.53	182	....	6,105,876	473,247,424	1,699,608.05	....	....
28. Netcong Boro	4.04	58.74	34,999	....	31,642,824	76,054,804	273,141.17	....	....
29. Par-Troy Hills Twp.	2.20	102.10	3,758	12,934,807	....	1,829,263,746	6,569,568.55	....	....
30. Passaic Twp.	7.27	29.19	3,372	....	217,196,449	305,545,566	1,097,328.12	....	....
31. Pequannock Twp.	6.41	38.58	125	....	259,513,387	419,960,547	1,508,235.00	....	....
32. Randolph Twp.	2.79	98.81	7,288	....	14,548,427	624,635,057	2,243,297.52	....	....
33. Riverdale Boro	3.60	62.54	3,260	....	37,749,885	100,096,118	359,482.50	....	....
34. Rockaway Boro	4.47	50.68	3,959	....	103,360,547	201,784,787	724,684.45	....	....
35. Rockaway Twp.	7.27	34.82	79	....	498,424,946	760,094,886	2,729,784.30	....	....
36. Roxbury Twp.	2.55	94.87	127,066	....	46,652,491	632,197,607	2,270,457.46	....	....
37. Victory Gardens Boro	2.68	99.53	....	....	283,067	14,408,903	51,747.74	....	....
38. Washington Twp.	2.51	90.11	....	....	47,911,683	441,726,331	1,586,404.05	....	....
39. Wharton Boro	2.92	89.50	204	....	20,287,695	155,884,579	559,839.68	....	....
Totals	....	....	$940,020	$24,188,359	$5,441,916,276	$16,036,685,207	$57,593,719.30	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Boonton Town	$ 12,082.99	....	$ 820,390.03	$ 30,751.98	....	$ 3,691,386.00	....	....	....
2. Boonton Twp.	9,116.93	....	564,298.46	21,239.73	....	1,492,788.50	....	....	....
3. Butler Boro	1,365.11	....	699,396.33	26,326,13	....	3,278,372.50	....	....	....
4. Chatham Boro	16,237.24	....	1,270,481.33	....	....	4,844,099.25	....	....	....
5. Chatham Twp.	623.59	....	1,534,731.31	....	....	5,543,609.00	....	....	....
6. Chester Boro	37.51	....	252,008.37	....	....	723.313.88	$ 368,268.12	....	....
7. Chester Twp.	994.80	....	806,811.40	....	....	2,280,771.33	1,519,253.95	....	....
8. Denville Twp.	14,262.00	....	1,812,243.44	....	....	4,359,950.55	3,010,101.03	....	....
9. Dover Town	5,551.87	....	1,088,563.28	....	....	3,499,340.75	....	....	....
10. East Hanover Twp.	3,262,42	....	2,185,078.02	....	....	3,783,910.25	2,046,098.40	....	....
11. Florham Park Boro	5,350.36	....	2,396,608.35	....	....	3,000,000.00	2,418,828.71	....	....
12. Hanover Twp.	95,711.52	....	2,987,794.28	112,418.61	....	5,244,840.00	3,042,386.39	....	....
13. Harding Twp.	2,344.38	....	1,176,862.50	44,297.06	....	1,559,759.50	....	....	....
14. Jefferson Twp.	1,399.53	....	1,603,415.90	60,353.36	....	6,156,180.10	....	....	....
15. Kinnelon Boro	19,655.59	....	1,275,345.69	....	....	5,375,491.75	....	....	....
16. Lincoln Park Boro	7,550.88	....	776,728.26	....	....	3,512,857.78	....	....	....
17. Madison Boro	2,738.67	....	2,236,428.22	....	....	7,577,182.00	....	....	....
18. Mendham Boro	2,275.34	....	864,291.76	32,532.89	....	1,801,653.75	1,598,136.87	....	....
19. Mendham Twp.	1,020.28	....	992,729.89	37,367.67	....	1,837,893.50	2,013,278.84	....	....
20. Mine Hill Twp.	66.09	....	306,363.95	11,532.03	....	1,399.640.50	....	....	....
21. Montville Twp.	6,371.49	....	2,325,031.86	87,513.55	....	8,457,798.69	....	....	....
22. Morris Twp.	42,452.07	....	3,621,731.60	....	....	....	13,140,090.14	....	....
23. Morris Plains Boro	24,680.27	....	1,131,666.47	42,584.09	....	3,333,905.00	....	....	....
24. Morristown Town	33,525.22	....	1,843,610.10	....	....	....	6,192,452.27	....	....
25. Mountain Lakes Boro	4,266.53	....	706,571.25	26,595.77	....	3,657,586.00	....	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. Mt. Arlington Boro	114.75	....	327,900.73	....	....	1,374,764.00	....	....	....
27. Mt. Olive Twp.	81,382.38	....	1,618,225.67	60,896.62	....	8,152,762.12	....	....	....
28. Netcong Boro	15,156.81	....	257,984.36	9,702.41	....	767,696.00	617,082.37	....	....
29. Par-Troy Hills Twp.	110,416.45	....	6,459,152.10	242,941.75	....	24,847,245.50	....	....	....
30. Passaic Twp.	470.27	....	1,096,857.85	....	....	2,753,178.00	1,378,621.87	....	....
31. Pequannock Twp.	2,990.44	....	1,505,244.56	....	....	6,735,642.12	....	....	....
32. Randolph Twp.	53,311.39	....	2,189,986.13	82,396.09	....	10,757,982.00	....	....	....
33. Riverdale Boro	476.91	....	359,005.59	13,513,43	....	1,279,975.91	....	....	....
34. Rockaway Boro	2,984.41	....	721,700.04	....	....	1,773,567.00	1,098,501.19	....	....
35. Rockaway Twp.	116,760.55	....	2,613,023.75	98,176.84	....	7,130,180.00	4,114,718.19	....	....
36. Roxbury Twp.	32,034.68	....	2,238,422.78	....	....	9,686,422.18	....	....	....
37. Victory Gardens Boro	....	....	51,747.74	1,947.86	....	244,252.00	....	....	....
38. Washington Twp.	12,553.85	....	1,573,850.20	59,231.13	....	4,117,707.95	2,055,219.72	....	....
39. Wharton Boro	2,096.49	....	557,743.19	....	....	1,504,764.56	871,305.55	....	....
Totals	$743,692.06	....	$56,850,027.24	$1,102,319.00	....	$167,538,469.92	$45,484,343.61	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Boonton Town	$ 1,257,717.98	$ 5,800,245.99	$ 19,081,100	$ 248,739.00	$ 1,022,380.26	165,000.00	$ 1,436,119.26	72,500	24,550
2. Boonton Twp.	431,082.26	2,509,408.95	10,612,200	143,000.00	264,118.93	90,000.00	497,118.93	18,250	13,650
3. Butler Boro	551,702.72	4,555,797.68	10,803,620	500,000.00	1,521,896.89	95,000.00	2,116,896.89	44,500	26,800
4. Chatham Boro	1,313,995.24	7,428,575.82	37,101,800	950,000.00	766,108.33	125,000.00	1,841,108.33	31,750	33,300
5. Chatham Twp.	1,676,158.53	8,754,498.84	29,648,800	600,000.00	1,020,463.61	70,000.00	1,690,463.61	16,250	32,100
6. Chester Boro	350,014.46	1,693,604.83	4,094,500	110,000.00	293,249.56	110,000.00	513,249.56	4,750	4,200
7. Chester Twp.	789,517.60	5,396,354.28	32,657,400	525,000.00	1,035,997.08	170,000.00	1,730,997.08	7,500	14,800
8. Denville Twp.	1,796,529.96	10,978,824.98	20,902,000	198,000.00	2,219,974.44	271,000.00	2,688,974.44	77,750	58,600
9. Dover Town	2,146,288.84	6,734,192.87	41,509,000	550,000.00	1,881,304.14	100,000.00	2,531,304.14	93,750	32,500
10. East Hanover Twp.	690,988.06	8,706,074.73	14,976,990	750,000.00	3,043,295.62	80,000.00	3,873,295.62	45,750	35,000
11. Florham Park Boro	1,645,994.55	9,461,431.61	88,639,600	680,000.00	1,400,977.71	165,000.00	2,245,977.71	19,750	36,700
12. Hanover Twp.	1,284,963.52	12,672,402.80	17,369,000	1,689,698.21	2,397,785.76	250,000.00	4,337,483.97	64,750	53,100
13. Harding Twp.	742,855.31	3,523,774.37	12,040,975	500,000.00	486,317.42	65,000.00	1,051,317.42	6,750	12,450
14. Jefferson Twp.	1,561,000.00	9,380,949.36	19,754,900	630,000.00	2,501,233.98	450,000.00	3,581,233.98	91,000	55,350
15. Kinnelon Boro	1,265,666.68	7,916,504.12	14,604,350	625,000.00	531,037.58	160,000.00	1,316,037.58	10,750	28,900
16. Lincoln Park Boro	1,841,501.09	6,131,087.63	11,159,900	700,000.00	1,357,127.68	106,200.00	2,163,327.68	35,750	28,300
17. Madison Boro	3,109,640.21	12,923,250.43	51,911,844	....	3,348,358.34	250,000.00	3,598,358.34	63,500	47,500
18. Mendham Boro	778,372.22	5,074,987.49	20,926,500	522,289.00	494,589.69	49,523.00	1,066,401.69	9,250	16,650
19. Mendham Twp.	1,137,451.16	6,018,721.06	12,539,700	579,815.26	503,692.66	145,000.00	1,228,507.92	6,250	13,750
20. Mine Hill Twp.	405,895.00	2,123,431.48	3,324,600	125,000.00	351,965.79	41,500.00	518,465.79	26,500	15,700
21. Montville Twp.	1,273,791.00	12,144,135.10	16,071,100	812,658.00	2,290,842.22	375,000.00	3,478,500.22	49,000	48,550
22. Morris Twp.	2,729,162.91	19,490,984.65	105,230,000	1,069,616.00	3,519,211.74	300,000.00	4,888,827.74	65,250	60,450
23. Morris Plains Boro	1,722,282.88	6,230,438.44	15,383,400	500,000.00	1,046,941.33	63,000.00	1,609,941.33	24,500	24,300
24. Morristown Town	4,306,557.89	12,342,620.26	121,278,105	6,483,737.33	8,127,441.08	410,000.00	15,021,178.41	56,000	22,250
25. Mountain Lakes Boro	874,209.75	5,264,962.77	39,597,100	306,037.00	684,177.50	180,000.00	1,170,214.50	1,750	13,200

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. Mt. Arlington Boro	504,775.98	2,207,440.71	4,365,500	159,300.00	359,767.05	120,000.00	639,067.05	15,250	10,550
27. Mt. Olive Twp.	1,797,516.82	11,629,401.23	35,761,100	200,000.00	2,042,303.86	450,000.00	2,692,303.86	47,500	39,050
28. Netcong Boro	138,607.09	1,791,072.23	2,422,600	130,000.00	389,376.71	62,000.00	581,376.71	26,500	10,000
29. Par-Troy Hills Twp.	8,835,649.47	40,384,988.82	280,725,312	....	6,510,244.69	350,000.00	6,860,244.69	136,500	128,850
30. Passaic Twp.	1,192,866.86	6,421,524.58	8,001,630	517,640.91	2,146,548.53	200,000.00	2,864,189.44	36,500	27,500
31. Pequannock Twp.	2,037,310.86	10,278,197.54	38,562,600	483,000.00	1,393,203.14	100,000.00	1,976,203.14	70,000	61,000
32. Randolph Twp.	3,963,917.26	16,994,281.48	66,381,800	366,054.00	2,228,772.63	585,000.00	3,179,826.63	30,000	50,500
33. Riverdale Boro	585,755.37	2,238,250.30	3,672,700	125,000.00	429,854.48	35,000.00	589,854.48	13,000	12,900
34. Rockaway Boro	801,538.08	4,395,306.31	13,310,200	340,000.00	646,648.85	65,000.00	1,051,648.85	39,000	24,700
35. Rockaway Twp.	5,065,482.00	19,021,580.78	114,042,050	....	2,132,540.63	556,974.37	2,689,515.00	65,500	60,250
36. Roxbury Twp.	2,998,275.02	14,923,119.98	51,257,000	250,000.00	2,291,462.85	478,644.15	3,020,107.00	78,000	71,400
37. Victory Gardens Boro	79,350.00	377,297.60	801,000	109,497.08	45,746.03	5,000.00	160,243.11	4,500	2,050
38. Washington Twp.	2,065,970.23	9,871,979.23	30,315,700	700,000.00	1,268,110.63	306,216.82	2,274,327.45	22,250	32,100
39. Wharton Boro	1,020,190.00	3,954,003.30	8,684,200	150,000.00	562,082.51	60,000.00	772,082.51	29,000	18,050
Totals	$66,770,544.86	$337,745,704.63	$1,429,521,876	$23,329,081.79	$64,557,151.93	$7,660,058.34	$95,546,292.06	$1,557,000	$1,301,550

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$23,849,048.60
Rate per $100 to be applied to Column II for apportionment of County Taxes	.359137307
Rate per $100 to be applied to Column II for apportionment of County Library	.013518458
County Percentage Level of Taxable Value of Real Property	100%
Total County Taxes Appropriated	$56,850,027.24
Adjustments	$ 743,692.06
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$57,593,719.30

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1983

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Barnegat Twp.	$ 48,419,935	$ 72,564,500	$ 120,984,435	....	$ 120,984,435	$ 3,718,883	$ 124,703,318
2. Barnegat Light Boro	72,539,700	50,500,550	123,040,250	....	123,040,250	266,839	123,307,089
3. Bay Head Boro	49,089,050	44,921,950	94,011,000	....	94,011,000	381,571	94,392,571
4. Beach Haven Boro*	128,187,100	112,377,100	240,564,200	....	240,564,200	1,292,806	241,857,006
5. Beachwood Boro	32,583,900	72,694,900	105,278,800	....	105,278,800	757,270	106,036,070
6. Berkeley Twp.	193,932,100	474,055,600	667,987,700	....	667,987,700	7,405,110	675,392,810
7. Brick Twp.	468,671,350	946,276,400	1,414,947,750	....	1,414,947,750	16,024,418	1,430,972,168
8. Dover Twp.	328,801,600	775,866,600	1,104,668,200	$16,391,700	1,088,276,500	14,111,702	1,102,388,202
9. Eagleswood Twp.	13,979,000	16,024,050	30,003,050	....	30,003,050	289,910	30,292,960
10. Harvey Cedars Boro*	95,746,400	56,469,880	152,216,280	....	152,216,280	658,612	152,874,892
11. Island Heights Boro	9,043,500	16,868,700	25,912,200	....	25,912,200	220,718	26,132,918
12. Jackson Twp.	115,369,330	225,362,830	340,732,160	....	340,732,160	4,490,400	345,222,560
13. Lacey Twp.	147,951,040	295,792,370	443,743,410	....	443,743,410	6,861,617	450,605,027
14. Lakehurst Boro	5,382,100	16,383,600	21,765,700	....	21,765,700	2,820,981	24,586,681
15. Lakewood Twp.	113,098,200	381,789,800	494,888,000	8,857,500	486,030,500	9,539,672	495,570,172
16. Lavallette Boro	60,041,050	75,634,250	135,675,300	....	135,675,300	1,651,321	137,326,621
17. Little Egg Harbor Twp.	103,736,100	186,839,600	290,575,700	1,700	290,574,000	7,673,007	298,247,007
18. Long Beach Twp.	235,136,880	231,613,000	466,749,880	....	466,749,880	2,112,328	468,862,208
19. Manchester Twp.	127,661,200	356,034,400	483,695,600	....	483,695,600	6,526,164	490,221,764
20. Mantoloking Boro	48,547,300	37,476,300	86,023,600	....	86,023,600	259,167	86,282,767
21. Ocean Twp.	38,717,950	57,301,300	96,019,250	....	96,019,250	783,764	96,803,014
22. Ocean Gate Boro*	8,150,653	27,914,943	36,065,596	....	36,065,596	199,048	36,264,644
23. Pine Beach Boro	11,422,250	20,321,400	31,743,650	....	31,743,650	127,258	31,870,908
24. Plumsted Twp.	18,222,650	36,578,850	54,801,500	....	54,801,500	2,229,835	57,031,335
25. Pt. Pleasant Boro	148,572,000	328,284,300	476,856,300	20,000	476,836,300	6,153,266	482,989,566
26. Pt. Pleasant Beach Boro	64,464,600	66,338,075	130,802,675	7,700	130,794,975	617,861	131,412,836
27. Seaside Heights Boro	51,091,600	45,533,300	96,624,900	....	96,624,900	450,854	97,075,754
28. Seaside Park Boro	62,285,210	64,995,150	127,280,360	....	127,280,360	379,488	127,659,848
29. Ship Bottom Boro*	77,758,083	94,893,875	172,651,958	....	172,651,958	775,477	173,427,435
30. South Toms River Boro	7,920,100	23,896,700	31,816,800	....	31,816,800	459,299	32,276,099
31. Stafford Twp.	89,408,362	114,941,760	204,350,122	....	204,350,122	4,959,544	209,309,666
32. Surf City Boro*	109,546,476	122,441,500	231,987,976	....	231,987,976	2,751,711	234,739,687
*33. Tuckerton Boro	20,723,250	32,842,300	53,565,550	....	53,565,550	876,317	54,441,867
Totals	$3,106,200,019	$5,481,829,833	$8,588,029,852	$25,278,600	$8,562,751,252	$107,826,218	$8,670,577,470

*Complete Revaluation

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes — Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Barnegat Twp.	$3.765	76.20	....	....	$ 38,301,739	$ 163,005,057	$ 700,613.23	....	....
2. Barnegat Light Boro	1.040	96.64	....	....	4,817,267	128,124,356	550,692.23	....	....
3. Bay Head Boro	1.953	68.11	$412,763	....	44,658,303	139,463,637	599,429.68	....	....
4. Beach Haven Boro	1.200	110.99	....	$ 21,952,474	....	219,904,532	945,173.27	....	....
5. Beachwood Boro	3.447	78.06	....	....	29,977,990	136,014,060	584,603.02	....	....
6. Berkeley Twp.	2.057	95.58	....	....	35,554,273	710,947,083	3,055,726.85	....	....
7. Brick Twp.	2.303	95.38	....	....	77,260,443	1,508,232,611	6,482,545.60	....	....
8. Dover Twp.	4.614	54.36	6,050	....	941,843,952	2,044,238,204	8,786,355.15	....	....
9. Eagleswood Twp.	2.712	85.81	....	....	5,172,649	35,465,609	152,434.99	....	....
10. Harvey Cedars Boro	1.030	111.09	....	14,949,161	....	137,925,731	592,819.59	....	....
11. Island Heights Boro	3.572	63.49	....	....	15,136,956	41,269,874	177,382.35	....	....
12. Jackson Twp.	4.191	69.72	....	....	152,668,317	497,890,877	2,139,988.41	....	....
13. Lacey Twp.	1.816	92.61	....	....	37,504,557	488,109,584	2,097,947.37	....	....
14. Lakehurst Boro	3.483	85.18	422	....	4,091,640	28,678,743	123,264.31	....	....
15. Lakewood Twp.	3.777	69.91	8,183	....	218,399,799	713,978,154	3,068,754.72	....	....
16. Lavallette Boro	2.086	58.40	....	....	97,566,129	234,892,750	1,009,594.24	....	....
17. Little Egg Harbor Twp.	2.628	97.27	....	....	9,097,425	307,344,432	1,320,999.35	....	....
18. Long Beach Twp.	1.856	55.02	....	....	384,026,071	852,888,279	3,665,805.34	....	....
19. Manchester Twp.	2.846	68.69	222	....	222,532,222	712,754,208	3,063,494.06	....	....
20. Mantoloking Boro	1.340	65.80	....	....	44,823,848	131,106,615	563,510.30	....	....
21. Ocean Twp.	3.254	70.25	....	....	41,165,783	137,968,797	593,004.69	....	....
22. Ocean Gate Boro	2.544	100.14	....	....	67,157	36,331,801	156,157.98	....	....
23. Pine Beach Boro	4.079	64.20	....	....	17,815,749	49,686,657	213,558,58	....	....
24. Plumsted Twp.	2.573	73.74	....	....	20,563,694	77,595,029	333,511.76	....	....
25. Pt. Pleasant Boro	2.131	104.25	....	16,060,650	....	466,928,916	2,006,910.58	....	....
26. Pt. Pleasant Beach Boro	3.688	55.18	1,081	....	111,137,049	242,550,966	1,042,510.08	....	....
27. Seaside Heights Boro	2.784	71.11	....	....	41,616,532	138,692,286	596,114.33	....	....
28. Seaside Park Boro	2.305	70.03	....	....	34,855,965	162,515,813	698,510.40	....	....
29. Ship Bottom Boro	1.136	115.89	....	21,881,455	....	151,545,980	651,360.88	....	....
30. South Toms River Boro	3.631	70.05	1,778	....	14,321,583	46,599,460	200,289.48	....	....
31. Stafford Twp.	4.073	43.11	....	....	271,944,177	481,253,843	2,068,480.66	....	....
32. Surf City Boro	.908	114.04	....	27,568,781	....	207,170,906	890,442.78	....	....
33. Tuckerton Boro	3.400	77.61	....	....	16,129,860	70,571,727	303,324.87	....	....
Totals	....	....	$430,499	$102,412,521	$2,933,051,129	$11,501,646,577	49,435,311.13	....	....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III	(a)	(b)	I District School Purposes			
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Barnegat Twp.	$ 3,559.29	....	$ 697,053.94	$ 48,321.74	$ 54,499.09	$ 2,738,719.25	....	....	....
2. Barnegat Light Boro	1,768.00	....	548,924.23	38,024.34	42,818.65	L 105,497.34	S$ 330,931.45	....	....
3. Bay Head Boro	48.03	....	599,381.65	41,506.76	46,767.72	611,033.00	....	....	....
4. Beach Haven Boro	33.86	....	945,139.41	....	73,747.73	407,477.00	S 548,846.26	....	....
5. Beachwood Boro	340.63	....	584,262.39	40,461.83	45,582.84	....	T 2,203,792.66	....	....
6. Berkeley Twp.	28,320.60	....	3,027,406.25	209,841.68	236,021.82	4,410,749.00	C 4,608,489.68	....	....
7. Brick Twp.	49,040.24	....	6,433,505.36	445,918.53	501,925.57	19,256,492.31	....	....	....
8. Dover Twp.	8,095.05	....	8,778,260.10	608,085.94	685,042.75	....	T 33,223,210.71	....	....
9. Eagleswood Twp.	1,555.34	....	150,879.65	10,458.90	11,761.33	285,116.00	P 299,481.71	....	....
10. Harvey Cedars Boro	993.57	....	591,826.02	40,998.40	46,224.42	L 113,613.57	S 365,154.92	....	....
11. Island Heights Boro	171.53	....	177,210.82	12,272.75	13,825.31	262,126.07	C 290,587.13	....	....
12. Jackson Twp.	31,421.16	....	2,108,567.25	146,299.11	165,310.26	8,207,705.00	....	....	....
13. Lacey Twp.	53,366.93	....	2,044,580.44	142,158.20	160,433.49	5,338,709.00	....	....	....
14. Lakehurst Boro	8.86	....	123,255.45	8,535.31	9,616.21	462,017.82	....	....	....
15. Lakewood Twp.	14,731.20	....	3,054,023.52	....	238,328.26	10,319,664.25	....	....	....
16. Lavallette Boro	152.50	....	1,009,441.74	69,903.61	78,761.23	978,394.00	....	....	....
17. Little Egg Harbor Twp.	4,270.77	....	1,316,728.58	91,246.43	102,889.43	1,846,041.00	P 2,914,103.75	....	....
18. Long Beach Twp.	7,471.00	....	3,658,334.34	253,386.77	(1)1,557.01	L 703,079.04	S 2,321,625.82	....	....
19. Manchester Twp.	7,183.14	....	3,056,310.92	211,696.81	238,443.66	6,965,060.25	....	....	....
20. Mantoloking Boro	60.67	....	563,449.63	39,018.53	43,965.19	69,444.00	....	....	....
21. Ocean Twp.	708.91	....	592,295.78	41,020.41	46,206.92	2,024,386.95	....	....	....
22. Ocean Gate Boro	7.20	....	156,150.78	10,813.24	12,183.05	262,833.00	C 235,274.31	....	....
23. Pine Beach Boro	....	....	213,558.58	14,788.59	16,662.33	....	T 819,966.32	....	....
24. Plumsted Twp.	....	....	333,511.76	23,095.16	26,020.97	1,030,834.00	....	....	....
25. Pt. Pleasant Boro	2,032.87	....	2,004,877.71	138,848.63	158,411.70	6,455,965.50	....	....	....
26. Pt. Pleasant Beach Boro	1,053.06	....	1,041,457.02	72,126.51	81,250.59	2,862,482.27	....	....	....
27. Seaside Heights Boro	436.55	....	595,677.78	41,255.44	46,486.29	406,707.00	C 896,708.74	....	....
28. Seaside Park Boro	....	....	698,510.40	48,370.73	54,500.25	463,184.00	C 1,281,331.14	....	....
29. Ship Bottom Boro	163.01	....	651,197,87	45,095.58	50,807.72	L 125,205.78	S 425,054,01	....	....
30. South Toms River Boro	59.95	....	200,229.53	13,865.99	15,621.48	....	T 736,592.98	....	....
31. Stafford Twp.	4,252.99	....	2,064,227.67	142,975.44	161,029.07	3,390,372.00	S 968,025.40	....	....
32. Surf City Boro	6.41	....	890,436.37	61,661.34	69,476.53	L 171,214.77	S 491,051.14	....	....
33. Tuckerton Boro	5,220.33	....	298,104.54	20,697.30	23,321.13	564,287.00	P 684,966.02	....	....
Totals	$226,533.65	....	$49,208,777.48	$3,132,750.00	$3,557,500.00	$80,838,392.17	$53,645,194.15	....	....

C—Central Regional
P—Pinelands Regional

S—Southern Regional
T—Toms River Regional

L—Long Beach Consolidated

(1) Adjustments of Prior Years Assessments

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Barnegat Twp.	$ 1,156,000.00	$ 4,694,594.02	$ 8,529,818	$ 382,900.00	$ 758,100.00	$ 175,000.00	$ 1,316,000.00	$ 66,500	$ 32,800
2. Barnegat Light Boro	215,800.00	1,281,978.01	29,626,600	231,416.00	155,000.00	60,000.00	446,416.00	9,500	4,900
3. Bay Head Boro	544,700.00	1 843,389.13	4,588,800	340,000.00	274,658.00	39,000.00	653,658.00	7,000	6,650
4. Beach Haven Boro	925,000.00	2,900,210.40	16,364,100	240,000.00	391,000.00	110,000.00	741,000.00	23,250	9,450
5. Beachwood Boro	780,000.00	3,654,099.72	6,648,150	435,000.00	440,000.00	250,000.00	1,125,000.00	75,500	30,100
6. Berkeley Twp.	1,395,725.58	13,888,234.01	339,407,400	2,000,000.00	4,457,131.44	700,000.00	7,157,131.44	862,250	138,800
7. Brick Twp.	6,303,981.85	32,941,823.62	149,143,250	1,719,500.00	5,081,616.00	1,325,000.00	8,126,116.00	515,500	221,600
8. Dover Twp.	7,567,265.60	50,861,865.10	179,168,300	2,935,000.00	9,707,249.14	2,500,000.00	15,142,249.14	703,500	234,800
9. Eagleswood Twp.	63,700.00	821,397.59	4,322,500	51,000.00	221,758.34	140,000.00	412,758.34	20,500	4,250
10. Harvey Cedars Boro	415,600.00	1,573,417.33	15,070,700	156,000.00	163,500.00	60,000.00	379,500.00	4,750	2,700
11. Island Heights Boro	177,200.00	933,222.08	2,438,600	68,000.00	213,671.70	60,000.00	341,671.70	19,500	6,850
12. Jackson Twp.	3,836,992.00	14,464,873.62	61,730,330	390,000.00	2,761,839.71	1,100,000.00	4,251,839.71	135,250	73,475
13. Lacey Twp.	496,000.00	8,181,881.13	30,033,550	3,138,525.93	6,881,572.27	390,000.00	10,410,098.20	292,500	76,675
14. Lakehurst Boro	252,700.00	856,124.79	8,265,500	80,000.00	402,262.02	63,000.00	545,262.02	18,000	8,300
15. Lakewood Twp.	5,103,485.00	18,715,501.03	69,622,400	1,308,396.00	4,462,489.00	900,000.00	6,670,885.00	506,500	97,000
16. Lavallette Boro	728,000.00	2,864,500.58	16,328,600	351,000.00	751,138.00	85,000.00	1,187,138.00	35,500	12,250
17. Little Egg Harbor Twp.	1,565,000.00	7,836,009.19	17,965,700	392,000.00	1,043,000.00	450,000.00	1,885,000.00	144,750	43,700
18. Long Beach Twp.	1,763,000.00	8,700,982.98	11,572,200	700,000.00	1,320,000.00	339,300.00	2,359,300.00	66,500	25,000
19. Manchester Twp.	3,476,100.00	13,947,611.64	71,672,920	450,000.00	2,356,491.30	450,000.00	3,256,491.30	291,000	108,150
20. Mantoloking Boro	440,200.00	1,156,077.35	1,307,400	130,000.00	240,355.14	14,500.00	384,855.14	250	2,400
21. Ocean Twp.	445,300.00	3,149,210.06	5,145,500	776,136.00	440,564.00	130,000.00	1,346,700.00	102,000	22,100
22. Ocean Gate Boro	245,200.00	922,454.38	2,288,700	10,000.00	217,519.35	60,000.00	287,519.35	32,750	5,550
23. Pine Beach Boro	234,800.00	1,299,775.82	3,918,400	76,000.00	209,581.50	60,000.00	345,581.50	23,000	9,400
24. Plumsted Twp.	53,600.00	1,467,061.89	18,565,300	110,000.00	416,037.16	90,000.00	616,037.16	37,000	15,200
25. Pt. Pleasant Boro	1,533,400.00	10,289,503.54	62,774,600	194,000.00	1,594,430.16	500,000.00	2,288,430.16	237,000	76,850
26. Pt. Pleasant Beach Boro	788,450.00	4,845,766.39	22,069,200	360,000.00	1,108,841.28	376,000.00	1,844,841.28	49,500	19,300
27. Seaside Heights Boro	715,642.65	2,702,477.90	14,017,063	415,000.00	2,200,492.37	250,000.00	2,865,492.37	28,500	5,900
28. Seaside Park Boro	396,078.86	2,941,975.38	40,786,100	350,000.00	1,267,976.55	150,000.00	1,767,976.55	27,250	10,050
29. Ship Bottom Boro	672,700.00	1,970,060.96	11,341,850	300,000.00	493,000.00	107,000.00	900,000.00	31,250	7,850
30. South Toms River Boro	205,392.29	1,171,702.27	1,898,800	115,000.00	358,641.16	99,000.00	572,641.16	33,500	9,300
31. Stafford Twp.	1,797,400.00	8,524,029.58	34,977,750	419,000.00	2,416,900.00	560,000.00	3,395,900.00	176,750	54,150
32. Surf City Boro	446,000.00	2,129,840.15	7,572,700	495,000.00	368,000.00	82,000.00	945,000.00	28,500	8,450
33. Tuckerton Boro	259,200.00	1,850,575.99	3,321,450	109,552.52	406,947.48	168,000.00	684,500.00	42,250	8,950
Totals	$44,999,613.83	$235,382,227.63	$1,272,484,231	$19,228,426.45	$53,581,763.07	$11,842,800.00	$84,652,989.52	$4,646,250	$1,392,900

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $19,622,378.73

Rate per $100 to be applied to Column II for apportionment of County Taxes .... .429810730

Net County Taxes Apportioned (12A III) $49,208,777.48

‡Adjustments (Net Total 12A IIb) ± .... $ 226,533.65

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $49,435,311.13

Rate per $100 to be applied to Col. II for apportionment of County Library Taxes .... .029763708
(including prior year adjustments)

Rate per $100 to be applied to Col. II for apportionment of County Health Taxes .... .033407650
(excluding prior year adjustments)

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bloomingdale Boro	$ 33,869,400	$ 72,951,600	$ 106,821,000	$ 133,100	$ 106,687,900	$ 696,069	$ 107,383,969
2. Clifton City	415,705,400	721,733,900	1,137,439,300	....	1,137,439,300	9,687,700	1,147,127,000
3. Haledon Boro	16,231,700	35,089,800	51,321,500	....	51,321,500	3,391,269	54,712,769
4. Hawthorne Boro	84,401,000	152,183,600	236,584,600	....	236,584,600	1,204,077	237,788,677
5. Little Falls Twp.	41,107,600	85,772,406	126,880,006	....	126,880,006	3,764,708	130,644,714
6. North Haledon Boro	16,759,800	50,297,700	67,057,500	....	67,057,500	289,509	67,347,009
7. Passaic City	63,350,100	195,662,600	259,012,700	1,826,150	257,186,550	14,571,801	271,758,351
8. Paterson City	103,662,050	497,089,040	600,751,090	....	600,751,090	18,757,384	619,508,474
9. Pompton Lakes Boro	31,876,690	73,440,995	105,317,685	255,100	105,062,585	1,047,766	106,110,351
10. Prospect Park Boro	7,502,250	24,339,750	31,902,000	....	31,902,000	272,970	32,174,970
11. Ringwood Boro	46,580,200	82,219,000	128,799,200	....	128,799,200	1,308,283	130,170,483
12. Totowa Boro	85,959,900	231,199,400	317,159,300	....	317,159,300	2,709,252	319,868,552
13. Wanaque Boro	29,169,400	53,005,800	82,175,200	....	82,175,200	702,400	82,877,600
14. Wayne Twp.	395,236,300	733,329,100	1,128,565,400	....	1,128,565,400	12,439,855	1,141,005,255
15. West Milford Twp.	105,106,900	175,812,400	280,919,300	....	280,919,300	4,642,050	285,561,350
16. West Paterson Boro	122,929,600	197,025,500	319,955,100	....	319,955,100	2,308,500	322,263,600
Totals	$1,599,448,290	$3,381,212,591	$4,980,660,881	$2,214,350	$4,978,446,531	$77,793,593	$5,056,240,124

Abstract of Ratables and Exèmptions in the County of Passaic, for the Year 1983 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bloomingdale Boro	$4.68	61.33	$ 620	....	$ 69,476,237	$ 176,860,826	$ 1,086,811.27	....	....
2. Clifton City	3.83	51.19	120,940	....	1,247,860,744	2,395,108,684	14,410,712.65	....	....
3. Haledon Boro	6.03	36.72	....	....	91,590,170	146,302,939	899,032.79	....	....
4. Hawthorne Boro	5.02	45.91	33,758	....	290,472,613	528,295,048	3,246,377.54	....	....
5. Little Falls Twp.	5.23	39.98	3,910	....	201,801,265	332,449,889	2,042,907.37	....	....
6. North Haledon Boro	7.54	30.22	....	....	156,475,679	223,822,688	1,375,392.31	....	....
7. Passaic City	8.99	60.24	187,671	....	223,390,293	495,336,315	3,043,845.83	....	....
8. Paterson City	8.70	54.52	734,894	....	555,560,346	1,175,803,714	7,225,323.74	....	....
9. Pompton Lakes Boro	7.33	40.43	526	....	163,747,233	269,858,110	1,658,280.36	....	....
10. Prospect Park Boro	5.82	42.92	....	....	44,505,051	76,680,021	471,199.38	....	....
11. Ringwood Boro	7.63	37.86	....	....	212,108,334	342,215,817	2,102,919.08	....	....
12. Totowa Boro	2.61	67.36	1,173	....	170,284,757	490,154,482	3,012,003.43	....	....
13. Wanaque Boro	7.16	38.22	....	....	137,188,153	220,065,753	1,352,305.91	....	....
14. Wayne Twp.	4.09	58.42	904	....	839,159,561	1,980,165,720	12,168,135.05	....	....
15. West Milford Twp.	6.11	46.35	....	....	329,608,439	615,169,789	3,780,223.54	....	....
16. West Paterson Boro	2.27	110.54	....	$21,066,021	....	301,197,579	1,850,861.66	....	....
Totals	....	....	$1,084,396	$21,066,021	$4,733,228,875	$9,769,487,374	$59,726,331.91	....	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bloomingdale Boro	$ 2,435.76	....	$ 1,084,375.51	....	....	$ 2,631,313.75	....	....	....
2. Clifton City	37,131.47	....	14,373,581.18	....	....	18,643,457.00	....	$ 541,460.00	....
3. Haledon Boro	....	....	899,032.79	....	....	1,106,480.25	$ 777,680.79	....	....
4. Hawthorne Boro	2,981.56	....	3,243,395.98	....	....	7,340,660.00	....	....	....
5. Little Falls Twp.	416.83	....	2,042,490.54	....	....	2,022,242.00	1,678,363.08	....	....
6. North Haledon Boro	1,173.71	....	1,374,218.60	....	....	1,456,719.41	1,510,437.14	....	....
7. Passaic City	81,839.19	....	2,962,006.64	....	....	7,923,639.01	....	51,904.00	....
8. Paterson City	96,665.57	....	7,128,658.17	....	....	15,767,825.00	....	1,424,562.50	....
9. Pompton Lakes Boro	7,634.69	....	1,650,645.67	....	....	4,739,388.50	....	....	....
10. Prospect Park Boro	49.07	....	471,150.31	....	....	584,937.00	449,789.07	....	....
11. Ringwood Boro	1,466.44	....	2,101,452.64	....	....	3,753,114.00	2,027,568.82	....	....
12. Totowa Boro	2,715.66	....	3,009,287.77	....	....	2,505,260.75	1,946,754.72	....	....
13. Wanaque Boro	1,397.14	....	1,350,908.77	....	....	2,111,648.00	1,295,419.55	....	....
14. Wayne Twp.	433,138.37	....	11,734,996.68	....	....	25,065,276.28	....	....	....
15. West Milford Twp.	5,036.13	....	3,775,187.41	....	....	9,731,917.42	....	....	....
16. West Paterson Boro	12,633.80	....	1,838,227.86	....	....	2,774,897.09	1,367,820.20	....	....
Totals	$686,715.39	....	$59,039,616.52	....	....	$108,158,775.46	$11,053,833.37	$2,017,946.50	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bloomingdale Boro	$ 1,305,755.25	$ 5,021,444.51	$ 13,420,600	$ 250,000.00	$ 686,728.42	$ 115,000.00	$ 1,051,728.42	$ 51,500	$ 28,250
2. Clifton City	10,268,719.73	43,827,217.91	125,345,200	5,125,000.00	12,866,065.08	920,000.00	18,911,065.08	724,250	278,050
3. Haledon Boro	513,211.11	3,296,404.94	22,323,800	....	1,248,663.34	54,500.00	1,303,163.34	63,250	15,950
4. Hawthorne Boro	1,352,717.00	11,936,772.98	25,870,600	950,000.00	2,000,510.00	200,000.00	3,150,510.00	182,500	63,400
5. Little Falls Twp.	1,083,217.03	6,826,312.65	33,954,500	160,000.00	1,557,816.32	180,000.00	1,897,816.32	90,750	40,500
6. North Haledon Boro	733,049.35	5,074,424.50	12,123,000	685,000.00	762,010.03	66,452.46	1,513,462.49	79,000	31,350
7. Passaic City	13,487,443.46	24,424,993.11	116,002,600	66,893.21	12,132,848.66	650,000.00	12,849,741.87	204,250	50,150
8. Paterson City	29,562,359.96	53,883,425.63	268,472,617	....	39,332,001.05	2,720,000.00	42,052,001.05	711,500	107,700
9. Pompton Lakes Boro	1,379,950.00	7,769,984.17	21,679,200	350,000.00	1,247,704.37	125,997.87	1,723,702.24	64,250	46,000
10. Prospect Park Boro	366,178.45	1,872,054.83	4,069,400	130,000.00	355,546.63	10,500.00	496,046.63	51,000	9,700
11. Ringwood Boro	2,043,000.00	9,925,135.46	23,750,800	610,000.00	1,301,418.35	260,000.00	2,171,418.35	47,750	36,400
12. Totowa Boro	873,104.21	8,334,407.45	61,709,900	140,000.00	1,029,850.04	150,000.00	1,319,850.04	135,750	50,200
13. Wanaque Boro	1,174,824.00	5,932,800.32	48,959,100	547,100.00	1,840,580.17	92,900.00	2,480,580.17	74,250	34,100
14. Wayne Twp.	9,854,972.54	46,655,245.50	241,686,300	1,300,000.00	6,574,555.53	460,000.00	8,334,555.53	169,500	174,700
15. West Milford Twp.	3,937,000.00	17,444,104.83	54,393,500	1,200,000.00	2,822,892.44	526,800.00	4,549,692.44	114,000	71,350
16. West Paterson Boro	1,310,093.56	7,291,038.71	58,959,900	475,000.00	978,144.54	94,000.00	1,547,144.54	91,000	37,000
Totals	$79,245,595.65	$259,515,767.50	$1,132,721,017	$11,988,993.21	$86,737,334.97	$6,626,150.33	$105,352,478.51	$2,854,500	$1,074,800

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $32,065,090.83

Rate per $100 to be applied to Column II for apportionment of County Taxes .... .6145008436*

*In calculating the county tax rate, Clifton's ratable base was understated by $50 million. This understatement will be corrected in the 1984 abstract of ratables.

Net County Taxes Apportioned (12A III) $59,039,616.52

‡Adjustments (Net Total 12A IIb) ± .... $ 686,715.39

Total County Taxes Apportioned (Including Adjustments—Total 12A II) $59,726,331.91

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1983

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Alloway Twp.	$ 7,032,780	$ 18,805,400	$ 25,838,180	....	$ 25,838,180	$ 445,891	$ 26,284,071
2. Carneys Point Twp.	14,731,700	57,453,520	72,195,220	....	72,195,220	1,028,997	73,224,217
3. Elmer Boro	2,349,100	11,477,700	13,826,800	....	13,826,800	899,315	14,726,115
4. Elsinboro Twp.	4,229,300	18,504,100	22,733,400	....	22,733,400	274,601	23,008,001
5. Lower Alloways Creek Twp.	5,935,265	29,474,850	35,410,115	....	35,410,115	751,596	36,161,711
6. Mannington Twp.	9,891,400	40,064,500	49,955,900	....	49,955,900	1,311,915	51,267,815
7. Oldmans Twp.	6,150,600	21,553,700	27,704,300	....	27,704,300	380,253	28,084,553
8. Penns Grove Boro	5,994,550	30,186,100	36,180,650	$152,100	36,028,550	2,433,144	38,461,694
9. Pennsville Twp.	24,497,500	157,402,900	181,900,400	....	181,900,400	3,956,021	185,856,421
10. Pilesgrove Twp.	13,061,600	29,803,900	42,865,500	....	42,865,500	997,631	43,863,131
11. Pittsgrove Twp.	24,491,900	57,924,300	82,416,200	....	82,416,200	1,341,520	83,757,720
12. Quinton Twp.	8,072,225	18,199,400	26,271,625	....	26,271,625	2,607,787	28,879,412
13. Salem City	5,445,925	43,488,000	48,933,925	....	48,933,925	2,720,687	51,654,612
14. Upper Pittsgrove Twp.	11,562,800	28,459,100	40,021,900	....	40,021,900	1,334,065	41,355,965
15. Woodstown Boro	10,213,600	41,569,500	51,783,100	....	51,783,100	1,623,694	53,406,794
Totals	$153,660,245	$604,376,970	$758,037,215	$152,100	$757,885,115	$22,107,117	$779,992,232

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1983 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Alloway Twp.	$4.40	51.53	....	....	$ 25,568,560	$ 51,852,631	$ 426,676.11	....	....
2. Carneys Point Twp.	4.29	64.53	$19,700	....	49,238,611	122,482,528	1,007,863.40	....	....
3. Elmer Boro	4.02	65.83	11,356	....	7,837,961	22,575,432	185,764.88	....	....
4. Elsinboro Twp.	1.93	111.24	....	$1,921,939	....	21,086,062	173,509.40	....	....
5. Lower Alloways Creek Twp.	1.39	60.61	....	....	24,765,539	60,927,250	501,347.80	....	....
6. Mannington Twp.	2.30	107.79	3,585	....	57,913	51,329,313	422,369.92	....	....
7. Oldmans Twp.	4.20	57.12	1,497	....	22,532,765	50,618,815	416,523.50	....	....
8. Penns Grove Boro	4.34	86.03	113	....	7,490,755	45,952,562	378,126.63	....	....
9. Pennsville Twp.	3.86	71.49	4,456	....	145,710,879	331,571,756	2,728,378.64	....	....
10. Pilesgrove Twp.	3.93	57.99	622	....	32,988,681	76,852,434	632,390.24	....	....
11. Pittsgrove Twp.	2.92	76.80	....	....	26,970,268	110,727,988	911,139.64	....	....
12. Quinton Twp.	3.49	64.58	....	....	15,657,399	44,536,811	366,476.94	....	....
13. Salem City	4.00	78.73	20,329	....	20,602,189	72,277,130	594,741.76	....	....
14. Upper Pittsgrove Twp.	3.07	75.55	....	....	15,312,953	56,668,918	466,307.56	....	....
15. Woodstown Boro	2.90	108.37	1,554	3,236,363	....	50,171,985	412,846.70	....	....
Totals	....	....	$63,212	$5,158,302	$394,734,473	1,169,631,615	$9,624,463.12	....	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alloway Twp.	$ 1,652.42		$ 425,023.69			$ 729,909.00			
2. Carneys Point Twp.	687.00		1,007,176.40				$1,910,004.29		
3. Elmer Boro		$ 100.00	185,864.88			332,391.00			
4. Elsinboro Twp.	19.32		173,490.08			268,993.00			
5. Lower Alloways Creek Twp.		614.80	501,962.60						
6. Mannington Twp.	82.01		422,287.91			750,867.12			
7. Oldmans Twp.	273.02		416,250.48			759,602.67			
8. Penns Grove Boro	830.32		377,296.31				761,738.79		
9. Pennsville Twp.		2,585.15	2,730,963.79			4,423,629.50			
10. Pilesgrove Twp.		455.00	632,845.24				1,085,677.75		
11. Pittsgrove Twp.	2,694.99		908,444.65			1,531,289.50			
12. Quinton Twp.	1,005.36		365,471.58			639,621.00			
13. Salem City	12,651.78		582,089.98			770,000.00		$225,441.97	
14. Upper Pittsgrove Twp.	495.60		465,811.96			798,479.00			
15. Woodstown Boro	7,826.25		405,020.45				874,639.25		
Totals	$28,218.07	$3,754.95	$9,600,000.00			$11,004,781.79	$4,632,060.08	$225,441.97	

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alloway Twp.	....	$ 1,154,932.69	$ 2,277,300	$ 132,322.07	$ 287,086.34	$ 140,000.00	$ 559,408.41	$ 32,500.00	$ 10,100.00
2. Carneys Point Twp.	$ 213,847.17	3,131,027.86	11,309,400	220,000.00	1,080,563.75	385,000.00	1,685,563.75	60,000.00	30,950.00
3. Elmer Boro	72,157.96	590,413.84	6,775,100	67,859.29	129,013.01	28,000.00	224,872.30	17,250.00	4,650.00
4. Elsinboro Twp.	....	442,483.08	582,100	77,241.99	103,582.99	24,000.00	204,824.98	19,000.00	6,350.00
5. Lower Alloways Creek Twp.	....	501,962.60	7,576,225	9,000,000.00	29,685,802.00	25,000.00	38,710,802.00	15,000.00	4,350.00
6. Mannington Twp.	....	1,173,155.03	17,962,900	152,000.00	352,239.03	52,651.07	556,890.10	21,250.00	5,600.00
7. Oldmans Twp.	....	1,175,853.15	7,895,800	129,898.62	230,177.89	90,000.00	450,076.51	12,000.00	5,500.00
8. Penns Grove Boro	520,000.00	1,659,035.10	8,499,100	211,136.79	521,324.35	200,000.00	932,461.14	42,523.00	11,100.00
9. Pennsville Twp.	....	7,154,593.29	21,632,500	750,032.54	5,436,370.71	450,000.00	6,636,403.25	120,160.00	58,200.00
10. Pilesgrove Twp.	....	1,718,522.99	1,374,400	289,631.71	422,855.10	95,000.00	807,486.81	16,500.00	10,100.00
11. Pittsgrove Twp.	....	2 439,734.15	10,399,000	514,321.47	606,710.53	250,000.00	1,371,032.00	55,750.00	18,600.00
12. Quinton Twp.	....	1,005,092.58	2,093,800	187,000.00	286,404.00	130,000.00	603,404.00	29,000.00	9,250.00
13. Salem City	485,290.65	2,062,822.60	15,425,160	400,000.00	1,212,129.60	205,000.00	1,817,129.60	45,750.00	15,250.00
14. Upper Pittsgrove Twp.	....	1,264,290.96	3,583,900	127,705.34	424,524.23	95,000.00	647,229.57	18,250.00	8,350.00
15. Woodstown Boro	267,000.00	1,546,659.70	7,679,200	148,533.67	288,373.00	110,000.00	546,906.67	24,750.00	10,750.00
Totals	$1,558,295.78	$27,020,579.62	$125,065,885	$12,407,683.49	$41,067,156.53	$2,279,651.07	$55,754,491.09	$529,683.00	$209,100.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $8,148,518.46
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .822863
Net County Taxes Apportioned (12A III) $9,600,000.00
‡Adjustments (Net Total 12A IIb) + ... $ 24,463.12

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $9,624,463.12
†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1983

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bedminster Twp.	$ 51,239,204	$ 102,449,400	$ 153,688,604	....	$ 153,688,604	$11,618,202	$ 165,306,806
2. Bernards Twp.	300,044,900	560,790,200	860,835,100	....	860,835,100	7,411,265	868,246,365
3. Bernardsville Boro	212,079,625	177,917,950	389,997,575	....	389,997,575	8,105,306	398,102,881
4. Bound Brook Boro	44,822,005	100,196,255	145,018,260	....	145,018,260	5,016,392	150,034,652
5. Branchburg Twp.	66,166,600	159,536,850	225,703,450	....	225,703,450	2,503,610	228,207,060
6. Bridgewater Twp.	192,773,814	368,222,412	560,996,226	$2,877,000	558,119,226	4,541,659	562,660,885
7. Far Hills Boro	14,550,400	16,602,300	31,152,700	....	31,152,700	245,174	31,397,874
8. Franklin Twp.	257,782,100	546,734,200	804,516,300	1,270,400	803,245,900	12,215,875	815,461,775
9. Green Brook Twp.	53,173,600	119,094,750	172,268,350	....	172,268,350	766,231	173,034,581
10. Hillsborough Twp.	239,118,000	464,660,200	703,778,200	....	703,778,200	11,291,432	715,069,632
11. Manville Boro	72,634,780	201,488,900	274,123,680	....	274,123,680	1,086,799	275,210,479
12. Millstone Boro	4,432,500	9,682,900	14,115,400	....	14,115,400	28,760	14,144,160
13. Montgomery Twp.	65,954,125	164,381,300	230,335,425	....	230,335,425	2,155,286	232,490,711
14. North Plainfield Boro	74,371,200	194,541,300	268,912,500	....	268,912,500	1,587,682	270,500,182
15. Peapack-Gladstone Boro	42,057,275	122,528,275	164,585,550	....	164,585,550	854,415	165,439,965
16. Raritan Boro	36,149,470	112,832,075	148,981,545	36,300	148,945,245	1,558,592	150,503,837
17. Rocky Hill Boro	7,605,700	20,053,700	27,659,400	....	27,659,400	133,595	27,792,995
18. Somerville Boro	49,483,500	111,073,300	160,556,800	....	160,556,800	7,732,830	168,289,630
19. South Bound Brook Boro	17,161,600	52,959,300	70,120,900	17,400	70,103,500	1,041,970	71,145,470
20. Warren Twp.	166,647,000	283,705,400	450,352,400	....	450,352,400	2,050,218	452,402,618
21. Watchung Boro	151,198,830	187,190,400	338,389,230	....	338,389,230	1,957,049	340,346,279
Totals	$2,119,446,228	$4,076,641,367	$6,196,087,595	$4,201,100	$6,191,886,495	$83,902,342	$6,275,788,837

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalizat Table App (R.S. 54:2-	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bedminster Twp.	$2.04	56.30	....	....	$ 124,322,033	$ 289,628,839	$ 1,455,943.87	....	....
2. Bernards Twp.	1.77	120.11	$ 2,974	$134,496,839	....	733,752,500	3,688,522.38	....	....
3. Bernardsville Boro	1.83	104.07	118,390	10,719,828	....	387,501,443	1,947,942.59	....	....
4. Bound Brook Boro	3.84	73.36	118,176	....	55,476,778	205,629,606	1,033,685.61	....	....
5. Branchburg Twp.	2.85	73.02	2,683	....	88,631,631	316,841,374	1,592,739.38	....	....
6. Bridgewater Twp.	4.84	49.75	47,726	....	650,572,366	1,213,280,977	6,099,078.42	....	....
7. Far Hills Boro	2.71	50.82	9,036	....	30,896,131	62,303,041	313,193.02	....	....
8. Franklin Twp.	3.02	90.60	....	....	93,804,916	909,266,691	4,570,819.92	....	....
9. Green Brook Twp.	2.42	103.08	....	2,290,175	....	170,744,406	858,320.16	....	....
10. Hillsborough Twp.	2.21	109.92	4,532	54,241,557	....	660,832,607	3,321,959.19	....	....
11. Manville Boro	2.66	107.06	196,657	....	4,627,560	280,034,696	1,407,714.79	....	....
12. Millstone Boro	1.82	104.22	....	447,600	....	13,696,560	68,851.65	....	....
13. Montgomery Twp.	3.12	70.89	45,329	....	100,212,585	332,748,625	1,672,704.01	....	....
14. North Plainfield Boro	3.98	75.50	....	....	92,078,989	362,579,171	1,822,660.08	....	....
15. Peapack-Gladstone Boro	1.59	102.46	5,178	2,091,077	....	163,354,066	821,169.44	....	....
16. Raritan Boro	3.88	73.15	162,444	....	63,797,549	214,463,830	1,078,094.64	....	....
17. Rocky Hill Boro	1.54	100.15	....	....	1,574,964	29,367,959	147,630.67	....	....
18. Somerville Boro	5.34	59.34	71,093	....	119,317,099	287,677,822	1,446,136.24	....	....
19. South Bound Brook Boro	3.22	90.99	1,354	....	9,658,962	80,805,786	406,205.02	....	....
20. Warren Twp.	2.14	103.01	....	7,224,202		445,178,416	2,237,880.69	....	....
21. Watchung Boro	2.02	100.05	....	....	11,345,676	351,891,955	1,767,930.98	....	....
Totals	....	....	$785,572	$211,511,278	$1,446,317,239	$7,511,380,370	$37,759,182.75	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bedminster Twp.	....	....	$ 1,455,943.87	....	....	$ 1,035,927.00	....	....	....
2. Bernards Twp.	$ 20,216.94	....	3,668,305.44	....	....	8,910,190.50	....	....	....
3. Bernardsville Boro	977.04	....	1,946,965.55	-$ 12.77	....	3,938,673.25	....	....	....
4. Bound Brook Boro	19,794.99	....	1,013,890.62	....	....	3,282,301.00	....	....	....
5. Branchburg Twp.	1,432.99	....	1,591,306.39	123,893.69	....	4,772,688.92	....	....	....
6. Bridgewater Twp	413.33	....	6,098,665.09	474,833.23	....	....	$20,120,370.06	....	....
7. Far Hills Boro	....	$ 460.32	313,653.34	34.76	....	230,000.00	....	....	....
8. Franklin Twp.	18,996.57	....	4,551,823.35	....	....	15,846,386.47	....	....	....
9. Green Brook Twp.	11,528.21	....	846,791.95	65,945.31	....	2,802,661.00	....	....	....
10. Hillsborough Twp.	58,535.87	....	3,263,423.32	254,892.62	....	9,796,073.50	....	....	....
11. Manville Boro	2,082.52	....	1,405,632.27	....	....	4,462,361.00	....	....	....
12. Millstone Boro	....	....	68,851.65	5,360.69	....	183,140.50	....	....	....
13. Montgomery Twp.	5,274.14	....	1,667,429.87	129,845.07	....	4,865,529.00	....	....	....
14. North Plainfield Boro	10,738.40	....	1,811,921.68	141,054.29	....	6,081,276.19	....	....	....
15. Peapack-Gladstone Boro	21,143.98	....	800,025.46	62,419.00	....	1,049,229.50	....	....	....
16. Raritan Boro	197.01	....	1,077,897.63	....	....	....	3,671,889.09	....	....
17. Rocky Hill Boro	21.24	....	147,609.43	11,492.63	....	221,012.00	....	....	....
18. Somerville Boro	2,488.28	....	1,443,647.96	....	....	5,385,619.61	....	....	....
19. South Bound Brook Boro	10,930.70	....	395,274.32	....	....	1,338,464.50	....	....	....
20. Warren Twp.	....	3,477.32	2,241,358.01	174,475.22	....	3,437,990.20	2,335,804.61	....	....
21. Watchung Boro	1,080.18	....	1,766,850.80	137,568.78	....	2,013,034.00	1,731,607.78	....	....
Totals	$185,852.39	$3,937.64	$37,577,268.00	$1,581,733.00	....	$79,652,558.14	$27,859,671.54	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + 5(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bedminster Twp.	$ 876,126.07	$ 3,367,996.94	$ 9,587,800	$ 397,246.54	$ 469,286.28	$ 70,000.00	$ 936,532.82	$ 8,500.00	$ 9,600.00
2. Bernards Twp.	2,715,011.78	15,293,507.72	184,489,800	1,200,000.00	2,248,543.56	246,000.00	3,694,543.56	19,633.00	45,000.00
3. Bernardsville Boro	1,385,410.38	7,271,036.41	28,914,300	627,490.00	969,673.11	115,000.00	1,712,163.11	24,000.00	23,600.00
4. Bound Brook Boro	1,451,340.08	5,747,531.70	22,672,800	195,000.00	1,003,977.04	110,000.00	1,308,977.04	70,750.00	28,550.00
5. Branchburg Twp.	....	6,487,889.00	17,022,250	1,050,000.00	2,385,391.99	130,000.00	3,565,391.99	19,750.00	28,150.00
6. Bridgewater Twp.	535,159.66	27,229,028.04	61,717,480	2,000,000.00	7,435,349.55	575,000.00	10,010,349.55	109,000.00	115,850.00
7. Far Hills Boro	306,268.44	849,887.02	1,439,200	110,000.00	73,125.92	25,000.00	208,125.92	2,250.00	1,800.00
8. Franklin Twp.	4,198,805.96	24,597,015.78	85,258,500	1,734,783.00	3,860,026.22	500,000.00	6,094,809.22	115,750.00	95,500.00
9. Green Brook Twp.	457,003.53	4,172,401.79	17,588,800	273,398.30	638,155.04	180,000.00	1,091,553.34	15,583.00	20,150.00
10. Hillsborough Twp.	2,483,967.19	15,798,356.63	128,003,100	600,000.00	2,404,052.41	575,000.00	3,579,052.41	51,500.00	55,250.00
11. Manville Boro	1,431,560.89	7,299,554.16	31,468,900	440,000.00	1,444,510.47	356,000.00	2,240,510.47	152,000.00	48,550.00
12. Millstone Boro	....	257,352.84	829,000	32,000.00	68,069.03	10,000.00	110,069.03	2,500.00	2,050.00
13. Montgomery Twp.	578,852.94	7,241,656.88	66,252,350	804,657.20	2,113,985.36	300,000.00	3,218,642.56	15,750.00	19,850.00
14. North Plainfield Boro	2,707,212.36	10,741,464.52	28,088,800	460,000.00	2,553,102.72	261,000.00	3,274,102.72	111,250.00	60,350.00
15. Peapack-Gladstone Boro	718,573.50	2,630,247.46	13,357,475	374,000.00	211,741.37	65,000.00	650,741.37	13,000.00	6,000.00
16. Raritan Boro	1,080,493.55	5,830,280.27	8,128,300	250,000.00	982,168.59	105,000.00	1,337,168.59	92,750.00	21,650.00
17. Rocky Hill Boro	47,650.00	427,764.06	1,849,800	98,032.00	112,485.93	24,302.07	234,820.00	4,750.00	2,150.00
18. Somerville Boro	2,155,036.30	8,984,303.87	61,275,850	250,000.00	2,201,445.96	350,000.00	2,801,445.96	66,500.00	33,050.00
19. South Bound Brook Boro	554,098.15	2,287,836.97	4,536,500	100,000.00	455,717.24	30,000.00	585,717.24	37,500.00	14,000.00
20. Warren Twp.	1,478,400.10	9,668,028.14	32,468,000	500,000.00	1,473,237.06	400,000.00	2,373,237.06	29,684.00	38,450.00
21. Watchung Boro	1,195,645.90	6,844,707.26	15,509,600	335,000.00	1,207,748.58	130,000.00	1,672,748.58	10,250.00	22,150.00
Totals	$26,356,616.78	$173,027,847.46	$820,458,605	$11,831,607.04	$34,311,793.43	$4,557,302.07	$50,700,702.54	$972,650.00	$691,700.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $11,831,607.04

Rate per $100 to be applied to Column I for apportionment of County Taxes 0.50269299

Net County Taxes Apportioned (12A III) $37,577,268.00

*Adjustments (Net Total 12A II(b)) .... $ 181,914.75

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $37,759,182.75

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per $100 to be applied to Column II for apportionment of Library Taxes 0.03913896

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Andover Boro	$ 3,440,170	$ 9,364,700	$ 12,804,870	....	$ 12,804,870	$ 269,556	$ 13,074,426
2. Andover Twp.	41,043,800	94,490,300	135,534,100	....	135,534,100	624,400	136,158,500
3. Branchville Boro	6,168,700	25,674,900	31,843,600	....	31,843,600	350,196	32,193,796
4. Byram Twp.	33,147,450	61,716,655	94,864,105	....	94,864,105	701,520	95,565,625
5. Frankford Twp.	51,350,175	73,623,024	124,973,199	....	124,973,199	1,356,948	126,330,147
6. Franklin Boro	6,789,800	27,620,250	34,410,050	....	34,410,050	883,035	35,293,085
7. Fredon Twp.	6,629,718	18,958,520	25,588,238	....	25,588,238	192,879	25,781,117
8. Green Twp.	18,599,661	48,991,800	67,591,461	....	67,591,461	399,612	67,991,073
9. Hamburg Boro	9,022,600	24,878,950	33,901,550	....	33,901,550	207,527	34,109,077
10. Hampton Twp.	37,097,461	66,999,555	104,097,016	....	104,097,016	836,230	104,933,246
11. Hardyston Twp.	18,861,718	37,409,427	56,271,145	....	56,271,145	405,273	56,676,418
12. Hopatcong Boro	79,633,175	177,017,915	256,651,090	....	256,651,090	1,516,614	258,167,704
13. Lafayette Twp.	18,564,100	44,112,600	62,676,700	....	62,676,700	464,782	63,141,482
14. Montague Twp.	30,867,188	45,072,700	75,939,888	....	75,939,888	1,139,733	77,079,621
15. Newton Town	28,591,870	112,210,600	140,802,470	....	140,802,470	4,351,000	145,153,470
16. Ogdensburg Boro	12,325,050	28,294,200	40,619,250	....	40,619,250	100,688	40,719,938
17. Sandyston Twp.	9,516,250	19,790,100	29,306,350	....	29,306,350	248,807	29,555,157
18. Sparta Twp.	63,005,580	163,609,665	226,615,245	....	226,615,245	1,345,009	227,960,254
19. Stanhope Boro	21,128,650	64,749,350	85,878,000	....	85,878,000	739,975	86,616,975
20. Stillwater Twp.	25,516,594	67,569,800	93,086,394	$1,000	93,085,394	553,368	93,638,762
21. Sussex Boro	4,870,325	17,755,900	22,626,225	....	22,626,225	2,288,540	24,914,765
22. Vernon Twp.	76,262,300	176,751,150	253,013,450	....	253,013,450	3,680,368	256,693,818
23. Walpack Twp.	159,770	319,980	479,750	....	479,750	61,604	541,354
24. Wantage Twp.	52,476,210	130,064,260	182,540,470	....	182,540,470	19,018,739	201,559,209
Totals	$655,068,315	$1,537,046,301	$2,192,114,616	$1,000	$2,192,113,616	$41,735,403	$2,233,849,019

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Andover Boro	$3.170	68.31	$ 837	....	$ 6,485,599	$ 19,560,862	$ 95,171.64	....	....
2. Andover Twp.	2.450	105.01	226	$3,914,948	....	132,243,778	643,420.41	....	....
3. Branchville Boro	1.630	113.53	....	1,900,946	....	30,292,850	147,387.18	....	....
4. Byram Twp.	5.720	50.42	....	....	94,387,861	189,953,486	924,201.89	....	....
5. Frankford Twp.	2.820	96.03	....	....	6,913,197	133,243,344	648,283.71	....	....
6. Franklin Boro	7.270	44.68	1,659	....	45,040,599	80,335,343	390,864.51	....	....
7. Fredon Twp.	6.890	38.95	....	....	41,490,131	67,271,248	327,302.31	....	....
8. Green Twp.	2.500	104.55	253	1,995,345	....	65,995,981	321,097.61	....	....
9. Hamburg Boro	3.850	85.96	....	....	6,795,868	40,904,945	199,019.39	....	....
10. Hampton Twp.	2.890	96.06	....	....	5,917,305	110,850,551	539,333.56	....	....
11. Hardyston Twp.	6.210	43.15	143	....	75,765,522	132,442,083	644,385.25	....	....
12. Hopatcong Boro	3.580	73.74	....	....	92,166,625	350,334,329	1,704,520.71	....	....
13. Lafayette Twp.	2.320	113.53	....	5,797,250	....	57,344,232	279,003.29	....	....
14. Montague Twp.	1.780	102.93	....	1,562,997	....	75,516,624	367,419.46	....	....
15. Newton Town	2.570	104.22	....	....	7,344,185	152,497,655	741,963.86	....	....
16. Ogdensburg Boro	4.710	65.38	238	....	23,830,707	64,550,883	314,066.61	....	....
17. Sandyston Twp.	3.790	57.53	....	....	22,281,633	51,836,790	252,207.32	....	....
18. Sparta Twp.	5.400	50.70	1,423	....	226,800,794	454,762,471	2,212,606.60	....	....
19. Stanhope Boro	2.730	104.80	....	2,548,723	....	84,068,252	409,026.65	....	....
20. Stillwater Twp.	2.610	95.67	....	....	5,023,785	98,662,547	480,033.90	....	....
21. Sussex Boro	3.850	71.48	....	....	10,249,691	35,164,456	171,089.55	....	....
22. Vernon Twp.	4.810	53.50	838	....	224,622,818	481,317,474	2,341,807.62	....	....
23. Walpack Twp.	1.660	44.51	....	....	959,602	1,500,956	7,302.77	....	....
24. Wantage Twp.	2.550	105.97	....	6,547,932	....	195,011,277	948,810.19	....	....
Totals	....	....	$5,617	24,268,141	$896,075,922	$3,105,662,417	$15,110,325.99	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes				
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)	
	Deduct Overpayment	Add Underpayment								
1. Andover Boro	....	$1,429.76	$ 96,601.40	$ 6,709.56	....	....	$ 294,146.14	....	$ 16,901.80	
2. Andover Twp.	$ 369.60	....	643,050.81	44,776.14	....	....	2,081,803.36	....	119,607.80	
3. Branchville Boro	5,195.92	....	142,191.26	9,911.69	....	**$ 142,830.00	202,287.63	....	25,385.81	
4. Byram Twp.	....	622.44	924,824.33	64,389.00	....	1,908,540.00	1,344,664.38	....	175,190.26	
5. Frankford Twp.	2,419.37	....	645,864.34	44,967.25	....	1,562,866.00	768,442.77	....	121,015.44	
6. Franklin Boro	120.91	....	390,743.60	27,207.97	....	827,866.50	1,041,151.97	....	73,355.95	
7. Fredon Twp.	2,145.12	....	325,157.19	22,650.53	....	716,862.50	*629,910.60	....	60,649.55	
8. Green Twp.	1,286.98	....	319,810.63	22,274.98	....	1,131,855.19	....	....	58,648.09	
9. Hamburg Boro	2,297.35	....	196,722.04	13,714.85	....	477,289.50	428,542.39	....	36,373.90	
10. Hampton Twp.	2,787.94	....	536,545.62	37,389.57	....	806,871.25	*1,062,366.66	....	102,613.42	
11. Hardyston Twp.	928.73	....	643,456.52	44,807.90	....	1,245,340.50	1,134,881.09	....	119,124.83	
12. Hopatcong Boro	2,317.41	....	1,702,203.30	118,541.14	....	5,239,666.00	....	....	326,429.23	
13. Lafayette Twp.	....	1,099.82	280,103.11	19,487.58	....	655,575.50	336,886.10	....	49,291.64	
14. Montague Twp.	9,315.65	....	358,103.81	24,917.99	....	812,779.68	....	....	70,765.08	
15. Newton Town	2,706.81	....	739,257.05	51,398.59	....	2,266,417.00	....	....	131,160.67	
16. Ogdensburg Boro	1,752.40	....	312,314.21	21,747.91	....	519,917.00	699,093.55	....	57,892.68	
17. Sandyston Twp.	5,469.66	....	246,737.66	17,214.15	....	....	*806,095.64	....	47,349.59	
18. Sparta Twp.	7,589.30	....	2,205,017.30	....	....	7,582,412.50	....	....	409,161.66	
19. Stanhope Boro	3,619.44	....	405,407.21	28,233.73	....	746,103.37	587,036.27	....	75,785.07	
20. Stillwater Twp.	253.66	....	479,780.24	33,408.37	....	744,942.50	*780,591.92	....	87,921.62	
21. Sussex Boro	546.22	....	170,543.33	11,877.72	....	....	598,546.65	....	32,128.29	
22. Vernon Twp.	52,479.10	....	2,289,328.52	160,353.94	....	8,273,591.77	....	....	438,039.47	
23. Walpack Twp.	....	....	7,302.77	508.49	....	....	* **	....	1,124.65	
24. Wantage Twp.	14,786.44	....	934,023.75	65,116.95	....	....	3,272,331.85	....	175,443.00	
Totals	$118,388.01	$3,152.02	$14,995,090.00	$891,602.00	....	$35,661,726.76	$16,058,778.97	....	$2,811,359.50	

*Adjusted Pursuant to R.S. 18A:13-24.3
**Adjusted Pursuant to R.S. 40:48-17.1 & 17.3

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Andover Boro	....	$ 414,358.90	$ 531,500	$ 125,000.00	$ 90,397.70	$ 20,000.00	$ 235,397.70	$ 5,000.00	$ 1,950.00
2. Andover Twp.	$ 438,337.38	3,327,575.49	12,192,100	300,000.00	371,965.75	155,000.00	826,965.75	20,750.00	15,300.00
3. Branchville Boro	....	522,606.39	1,604,300	275,000.00	334,457.94	6,000.00	615,457.94	9,500.00	3,700.00
4. Byram Twp.	1,053,858.91	5,461,466.88	6,383,000	282,000.00	619,843.89	273,000.00	1,174,843.89	22,000.00	22,950.00
5. Frankford Twp.	408,723.78	3,551,879.58	17,788,650	298,164.52	504,023.78	300,000.00	1,102,188.30	24,250.00	15,450.00
6. Franklin Boro	204,499.08	2,564,825.07	6,490,800	337,500.00	905,905.81	97,500.00	1,340,905.81	43,750.00	12,450.00
7. Fredon Twp.	20,000.00	1,775,230.37	2,074,700	275,000.00	163,440.48	95,000.00	533,440.48	11,000.00	7,000.00
8. Green Twp.	164,806.78	1,697,395.67	12,725,695	90,000.00	176,720.05	65,000.00	331,720.05	8,250.00	7,600.00
9. Hamburg Boro	159,291.58	1,311,934.26	3,059,000	120,000.00	225,713.72	80,000.00	425,713.72	15,500.00	5,850.00
10. Hampton Twp.	482,376.75	3,028,159.27	23,894,400	100,000.00	369,898.72	225,000.00	694,898.72	28,750.00	13,750.00
11. Hardyston Twp.	329,249.01	3,516,859.85	7,283,600	500,000.00	454,724.00	180,000.00	1,134,724.00	28,000.00	14,700.00
12. Hopatcong Boro	1,832,786.83	9,219,626.50	12,259,620	750,000.00	1,251,468.51	275,090.00	2,276,558.51	94,500.00	51,700.00
13. Lafayette Twp.	117,869.21	1,459,213.14	6,073,600	150,000.00	107,357.10	50,000.00	307,357.10	8,250.00	5,200.00
14. Montague Twp.	101,606.26	1,368,172.82	21,445,472	192,450.00	248,050.05	148,000.00	588,500.05	17,000.00	7,100.00
15. Newton Town	528,076.14	3,716,309.45	55,690,400	275,000.00	976,294.75	176,000.00	1,427,294.75	53,000.00	19,700.00
16. Ogdensburg Boro	306,745.36	1,917,710.71	2,586,225	112,000.00	197,542.42	56,700.00	366,242.42	19,750.00	10,300.00
17. Sandyston Twp.	....	1,117,397.04	32,772,205	178,000.00	192,098.88	80,000.00	450,098.88	20,750.00	5,900.00
18. Sparta Twp.	2,112,596.40	12,309,187.86	27,008,625	710,000.00	1,585,044.49	484,300.00	2,779,344.49	27,500.00	47,150.00
19. Stanhope Boro	519,200.00	2,361,765.65	15,245,600	196,796.22	244,765.66	70,000.00	511,561.88	17,000.00	10,800.00
20. Stillwater Twp.	308,500.00	2,435,144.65	13,574,900	195,000.00	304,154.22	180,000.00	679,154.22	33,250.00	13,450.00
21. Sussex Boro	143,823.85	956,919.84	7,698,300	105,000.00	189,852.32	50,000.00	344,852.32	16,750.00	5,100.00
22. Vernon Twp.	1,180,400.00	12,341,713.70	28,375,800	1,000,000.00	1,861,409.00	493,000.00	3,354,409.00	73,250.00	56,600.00
23. Walpack Twp.	....	8,935.91	12,113,802	58,870.13	37,479.87	1,000.00	97,350.00	500.00	250.00
24. Wantage Twp.	684,959.59	5,131,875.14	18,039,325	225,000.00	553,046.91	310,000.00	1,088,046.91	51,250.00	22,750.00
Totals	$11,097,706.91	$81,516,264.14	$346,911,619	$6,850,780.87	$11,965,656.02	$3,870,590.00	$22,687,026.89	$649,500.00	$376,700.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 9,927,349.45
Rate per $100 to be applied to Column II for apportionment of County Taxes	0.48654116
Net County Taxes Apportioned (12A III)	$14,995,090.00
*Adjustments (Net Total 12A IIb)	$ 115,235.99
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$15,110,325.99

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Rate per $100 to be applied to Column II for apportionment of Library Taxes	0.03387784

Abstract of Ratables and Exemptions in the County of Union, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Berkeley Heights, Twp.*	$ 222,248,800	$ 467,231,325	$ 689,480,125	....	$ 689,480,125	$ 2,747,024	$ 692,227,149
2. Clark Twp.	95,479,500	193,540,800	289,020,300	....	289,020,300	1,352,200	290,372,500
3. Cranford Twp.	148,708,500	286,536,700	435,245,200	....	435,245,200	5,612,273	440,857,473
4. Elizabeth City	284,918,000	650,779,300	935,697,300	....	935,697,300	25,916,742	961,614,042
5. Fanwood, Boro.*	85,746,951	133,809,952	219,566,903	....	219,556,903	1,024,300	220,581,203
6. Garwood Boro	550,400	77,390,700	77,941,100	....	77,941,100	438,079	78,379,179
7. Hillside Twp.	105,895,300	204,438,900	310,334,200	....	310,334,200	2,070,001	312,404,201
8. Kenilworth Boro	63,339,500	123,552,400	186,891,900	....	186,891,900	1,049,894	187,941,794
9. Linden City	332,922,800	795,693,500	1,128,616,300	....	1,128,616,300	9,772,200	1,138,388,500
10. Mountainside Boro	64,924,600	109,066,600	173,991,200	....	173,991,200	853,800	174,845,000
11. New Providence Boro	104,533,300	187,920,900	292,454,200	....	292,454,200	6,063,545	298,517,745
12. Plainfield City	89,292,625	295,486,600	384,779,225	....	384,779,225	13,508,534	398,287,759
13. Rahway City	109,533,400	241,100,700	350,634,100	....	350,634,100	10,750,500	361,384,600
14. Roselle Boro	89,873,900	170,517,700	260,391,600	....	260,391,600	7,055,434	267,447,034
15. Roselle Park Boro	57,930,000	83,236,300	141,166,300	....	141,166,300	755,948	141,922,248
16. Scotch Plains Twp.	106,723,900	206,152,700	312,876,600	....	312,876,600	1,615,343	314,491,943
17. Springfield Twp.	123,533,900	230,482,400	354,016,300	....	354,016,300	2,547,741	356,564,041
18. Summit, City*	456,153,100	605,782,400	1,061,935,500	....	1,061,935,500	13,185,455	1,075,120,955
19. Union Twp.	402,230,600	566,208,200	968,438,800	....	968,438,800	14,885,967	983,324,767
20. Westfield Town	456,559,000	690,940,000	1,147,499,000	....	1,147,499,000	9,951,597	1,157,450,597
21. Winfield Twp.	220,200	1,171,500	1,391,700	....	1,391,700	32,607	1,424,307
Totals	$3,401,318,276	$6,321,039,577	$9,722,357,853	....	$9,722,357,853	$131,189,184	$9,853,547,037

*Revaluation

Abstract of Ratables and Exemptions in the County of Union, for the Year 1983 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Berkeley Heights Twp.	$2.02	$105.22	....	....	$ 1,554,434	$ 693,781,583	$ 3,549,299.80	....	....
2. Clark Twp.	4.49	54.25	4,064	....	265,581,973	555,958,537	2,844,214.33	....	....
3. Cranford Twp.	4.52	58.76	362,949	....	321,316,305	762,536,727	3,901,042.51	....	....
4. Elizabeth City	4.84	78.18	9,711,075	....	338,331,769	1,309,656,886	6,700,040.81	....	....
5. Fanwood, Boro	2.69	109.46	8,681	$17,632,700	....	202,957,184	1,038,303.57	....	....
6. Garwood Boro	4.12	64.24	16,037	....	51,901,765	130,296,981	666,583.06	....	....
7. Hillside Twp.	4.32	78.56	79,597	....	112,488,392	424,972,190	2,174,104.57	....	....
8. Kenilworth Boro	3.27	64.75	37,543	....	123,539,320	311,518,657	1,593,690.48	....	....
9. Linden City	2.27	70.73	774,566	....	638,195,284	1,777,358,350	9,092,743.00	....	....
10. Mountainside Boro	4.23	49.92	....	....	186,330,906	361,175,906	1,847,730.76	....	....
11. New Providence Boro	4.31	61.68	1,576	....	190,087,333	488,606,654	2,499,650.52	....	....
12. Plainfield City	5.47	68.50	299,639	....	201,986,532	600,573,930	3,072,461.10	....	....
13. Rahway City	4.72	67.83	882,547	....	197,462,023	559,729,170	2,863,504.42	....	....
14. Roselle Boro	4.20	74.77	28,591	....	95,497,401	362,973,026	1,856,924.60	....	....
15. Roselle Park Boro	5.76	53.93	47,577	....	124,362,460	266,332,285	1,362,522.66	....	....
16. Scotch Plains Twp.	5.94	46.55	62	....	364,083,702	678,575,707	3,471,508.44	....	....
17. Springfield Twp.	3.74	67.66	757	....	189,786,970	546,351,768	2,795,067.30	....	....
18. Summit City	1.92	103.41	314,213	14,126,171	....	1,061,308,997	5,429,524.07	....	....
19. Union Twp.	3.62	63.74	32,614	....	618,560,358	1,601,917,739	8,195,210.77	....	....
20. Westfield Town	2.32	107.73	3,077	65,961,979	....	1,091,471,695	5,583,832.66	....	....
21. Winfield Twp.	31.10	35.00	....	....	2,631,966	4,056,273	20,751.38	....	....
Totals	....	....	$12,605,165	$97,740,850	$4,023,698,893	$13,792,110,245	$70,558,710.81	....	....

Included in Col. 10b:

Urban Renewal: Rahway	$3,964,434
Total	$3,964,434

As per N.J.S.A. 55:14J-1 et seq.

Cranford	$ 1,853,450
Elizabeth	1,318,175
Plainfield	2,986,452
Rahway	2,368,627
Roselle	937,548
Springfield	2,102,412
Union	5,055,578
Westfield	3,072,496
	$19,694,738

Abstract of Ratables and Exemptions in the County of Union, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Berkeley Heights Twp.	$ 32,613.73	....	$ 3,516,686.07	....	....	$ 4,872,210.00	$ 3,775,034.44	....	....
2. Clark Twp.	647.92	....	2,843,566.41	....	....	4,518,814.00	3,827,588.30	....	....
3. Cranford Twp.	5,993.05	....	3,895,049.46	....	....	11,574,646.65	....	....	....
4. Elizabeth City	370,089.72	....	6,329,951.09	....	....	19,948,811.00	....	$2,375,210.61	....
5. Fanwood, Boro	....	....	1,038,303.57	....	....	....	3,990,602.29	....	....
6. Garwood Boro	5,526.88	....	661,056.18	....	....	956,751.94	829,985.06	....	....
7. Hillside Twp.	3,468.41	....	2,170,636.16	....	....	6,134,823.00	....	....	....
8. Kenilworth Boro	....	....	1,593,690.48	....	....	1,984,640.00	1,934,078.32	....	....
9. Linden City	30,535.44	....	9,062,207.56	....	....	15,832,049.50	....	835,000.00	....
10. Mountainside Boro	13,575.80	....	1,834,154.96	....	....	1,999,919.50	2,391,993.36	....	....
11. New Providence Boro	11,480.38	....	2,488,170.14	....	....	7,708,970.00	....	....	....
12. Plainfield City	12,379.95	....	3,060,081.15	....	....	8,580,183.00	....	489,483.50	....
13. Rahway City	14,327.58	....	2,849,176.84	....	....	8,209,638.00	....	46,475.50	....
14. Roselle Boro	41,722.49	....	1,815,202.11	....	....	5,652,557.00	....	....	....
15. Roselle Park Boro	3,632.00	....	1,358,890.66	....	....	4,801,714.25	....	....	....
16. Scotch Plains Twp.	3,337.86	....	3,468,170.58	....	....	....	12,795,075.84	....	....
17. Springfield Twp.	1,532.15	....	2,793,535.15	....	....	4,244,269.00	3,302,768.68	....	....
18. Summit City	37,066.91	....	5,392,457.16	....	....	10,332,722.50	....	692,207.75	....
19. Union Twp.	66,278.81	....	8,128,931.96	....	....	17,583,609.00	....	....	....
20. Westfield Town	25,184.73	....	5,558,647.93	....	....	17,466,685.00	....	....	....
21. Winfield Twp.	....	....	20,751.38	....	....	286,326.00	....	....	....
Totals	$679,393.81	....	$69,879,317.00	....	....	$152,689,339.34	$32,827,126.29	$4,438,377.36	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a. b. c. d. + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Berkeley Heights Twp.	$ 1,810,401.93	$ 13,954,332.44	$ 77,369,500.	$ 1,100,000.00	$ 2,164,105.32	$ 110,000.00	$ 3,374,105.32	$ 33,000.00	$ 50,850.00
2. Clark Twp.	1,831,307.02	13,021,275,73	26,487,100.	850,000.00	2,351,717.00	90,000.00	3,291,717.00	92,750.00	92,800.00
3. Cranford Twp.	4,452,660.48	19,922,356.59	70,846,000.	916,471.00	3,885,847.78	265,597.93	5,067,916.71	145,250.00	112,150.00
4. Elizabeth City	17,841,303.33	46,495,276.03	762,947,300.	571,430.62	29,693,161.55	1,500,000.00	31,764,592.17	530,500.00	118,050.00
5. Fanwood, Boro	901,444.58	5,930,350.44	6,745,530.	352,000.00	934,330.93	110,000.00	1,396,330.93	27,000.00	35,950.00
6. Garwood Boro	779,315,39	3,227,108.57	7,443,000.	390,000.00	746,233.63	30,000.00	1,166,233.63	56,000.00	19,850.00
7. Hillside Twp.	5,160,072.33	13,465,531.49	38,405,700.	160,000.00	4,240,254.93	360,000.00	4,760,254.93	160,750.00	60,450.00
8. Kenilworth Boro	616,304.70	6,128,713.50	29,173,500.	550,000.00	1,371,030.12	80,000.00	2,001,030.12	88,750.00	37,850.00
9. Linden City	....	25,729,257.06	179,412,800.	7,800,000.00	21,124,789.64	125,000.00	29,049,789.64	478,500.00	134,250.00
10. Mountainside Boro	1,166,607.53	7,392,675.35	48,925,800.	800,000.00	1,024,848.90	80,000.00	1,904,848.90	27,000.00	36,250.00
11. New Providence Boro	2,656,519.75	12,853,659.89	24,545,400.	975,000.00	1,642,675.24	118,000.00	2,735,675.24	32,000.00	54,950.00
12. Plainfield City	9,642,532.61	21,772,280.26	85,806,200.	1,018,000.00	8,823,394.60	945,500.00	10,786,894.60	150,500.00	71,550.00
13. Rahway City	5,920.702.60	17,025,992.94	66,568,300.	463,000.00	4,215,338.97	325,000.00	5,003,338.97	237,500.00	104,700.00
14. Roselle Boro	3,743,066.88	11,210,825.99	73,277,200.	600,000.00	2,312,556.89	250,000.00	3,162,556.89	171,250.00	63,950.00
15. Roselle Park Boro	2,002,440.53	8,163,045.44	19,067,100.	380,000.00	1,120,063.24	75,000.00	1,575,063.24	125,250.00	45,700.00
16. Scotch Plains Twp.	2,389,000.89	18,652,247.31	60,015,900.	1,853,225.00	2,280,145.48	200,000.00	4,333,370.48	83,750.00	85,100.00
17. Springfield Twp.	2,994,419.84	13,334,992.67	68,725,800.	675,000.00	2,243,935.15	390,000.00	3,308,935.15	89,000.00	61,400.00
18. Summit City	4,177,291.32	20,594,678.73	196,743,000.	2,900,000.00	4,453,569.24	365,000.00	7,718,569.24	76,000.00	63,300.00
19. Union Twp.	9,813,186.59	35,525,727.55	167,094,350.	1,200,000.00	9,013,851.98	550,000.00	10,763,851.98	598,250.00	215,700.00
20. Westfield Town	3,816,470.39	26,841,803.32	89,441,600.	1,950,000.00	4,347,344.52	150,000.00	6,447,344.52	106,750.00	112,350.00
21. Winfield Twp.	135,761.00	442,838.38	494,600.	32,078.00	141,853.00	....	173,931.00	....	....
Totals	$81,850,809.69	$341,684,969.68	$2,099,535,680.	$25,536,204.62	$108,131,048.11	$6,119,097.93	$139,786,350.66	$3,309,750.00	$1,577,150.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$31,097,646.59
Rate per $100 to be applied to Column II for apportionment of County Taxes	.5115874914
County Percentage Level of Taxable Value of Real Property in Effect	100%

Net County Taxes Apportioned (12A III)	$69,879,317.00
‡Adjustments (Net Total 12A IIb) ±	$ 679,393.81
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$70,558,710.81

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1983

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Allamuchy Twp.	$ 18,276,150	$ 47,944,800	$ 66,220,950	....	$ 66,220,950	$ 875,855	$ 67,096,805
2. Alpha Boro	9,408,900	35,229,950	44,638,850	....	44,638,850	266,785	44,905,635
3. Belvidere Town	7,736,710	36,382,500	44,119,210	....	44,119,210	3,385,656	47,504,866
4. Blairstown Twp.	42,285,538	62,193,964	104,479,502	$6,000	104,473,502	1,059,895	105,533,397
5. Franklin Twp.	16,004,020	35,636,962	51,640,982	....	51,640,982	836,053	52,477,035
6. Frelinghuysen Twp.	12,778,815	22,542,305	35,321,120	....	35,321,120	278,038	35,599,158
7. Greenwich Twp.	7,418,850	22,238,050	29,656,900	....	29,656,900	299,271	29,956,171
8. Hackettstown Twp.	62,877,600	143,030,800	205,908,400	....	205,908,400	4,348,024	210,256,424
9. Hardwick Twp.	12,936,731	20,705,850	33,642,581	....	33,642,581	170,017	33,812,598
10. Harmony Twp.	17,448,667	31,749,055	49,197,722	32,700	49,165,022	415,469	49,580,491
11. Hope Twp.	11,155,745	23,358,855	34,514,600	....	34,514,600	740,337	35,254,937
12. Independence Twp.	16,143,020	40,260,875	56,403,895	35,730	56,368,165	776,547	57,144,712
13. Knowlton Twp.	17,478,525	36,748,800	54,227,325	....	54,227,325	711,973	54,939,298
14. Liberty Twp.	9,696,320	21,508,896	31,205,216	....	31,205,216	188,530	31,393,746
15. Lopatcong Twp.	31,744,310	77,184,440	108,928,750	....	108,928,750	1,115,078	110,043,828
16. Mansfield Twp.	24,694,770	58,634,917	83,329,687	....	83,329,687	972,174	84,301,861
17. Oxford Twp.	6,946,490	16,536,950	23,483,440	101,200	23,382,240	459,623	23,841,863
18. Pahaquarry Twp.	67,950	....	67,950	....	67,950	16,978	84,928
19. Phillipsburg Town	38,705,545	169,923,095	208,628,640	1,710,935	206,917,705	5,483,217	212,400,922
20. Pohatcong Twp.	14,495,548	47,241,097	61,736,645	57,400	61,679,245	674,244	62,353,489
21. Washington Boro	23,315,500	71,588,000	94,903,500	....	94,903,500	3,616,888	98,520,388
22. Washington Twp.	31,654,602	77,487,370	109,141,972	....	109,141,972	1,341,759	110,483,731
23. White Twp.	18,403,913	80,920,085	99,323,998	505,800	98,818,198	517,215	99,335,413
Totals	$451,674,219	$1,179,047,616	$1,630,721,835	$2,449,765	$1,628,272,070	$28,549,626	$1,656,821,696

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1983 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Allamuchy Twp.	$2.850	65.40	$ 1,267	....	$ 37,162,359	$ 104,260,431	$ 610,478.76	....	....
2. Alpha Boro	2.510	94.73	262	....	3,911,777	48,817,674	285,843.37	....	....
3. Belvidere Town	3.530	80.61	10,161	....	14,023,259	61,538,286	360,326.70	....	....
4. Blairstown Twp.	.900	71.56	....	....	46,967,940	152,501,337	892,944.97	....	....
5. Franklin Twp.	2.260	100.97	166	....	2,614,012	55,091,213	322,576.98	....	....
6. Frelinghuysen Twp.	2.920	77.88	....	....	11,484,965	47,084,123	275,692.87	....	....
7. Greenwich Twp.	3.560	65.84	1,060	....	16,613,601	46,570,832	272,687.38	....	....
8. Hackettstown Twp.	2.680	109.78	476	$10,423,770	....	199,833,130	1,170,088.02	....	....
9. Hardwick Twp.	2.150	101.39	....	38,339	....	33,774,259	197,759.28	....	....
10. Harmony Twp.	3.100	69.71	4,807	....	23,913,552	73,499,150	430,361.45	....	....
11. Hope Twp.	3.140	71.29	....	....	14,850,073	50,105,010	293,381.14	....	....
12. Independence Twp.	3.190	70.89	785	....	24,406,952	81,552,449	477,516.13	....	....
13. Knowlton Twp.	2.140	104.69	262	873,287	....	54,066,273	316,575.63	....	....
14. Liberty Twp.	3.360	70.87	152	....	13,374,687	44,768,585	262,134.64	....	....
15. Lopatcong Twp.	2.410	96.02	4,202	....	7,690,126	117,738,156	689,395.23	....	....
16. Mansfield Twp.	3.410	72.38	774	....	33,868,871	118,171,506	691,932.63	....	....
17. Oxford Twp.	3.720	80.19	....	....	7,113,239	30,955,102	181,252.20	....	....
18. Pahaquarry Twp.	4.800	13.33	....	....	517,646	602,574	3,528.27	....	....
19. Phillipsburg Town	3.210	94.67	360,525	....	28,492,501	241,253,948	1,412,620.39	....	....
20. Pohatcong Twp.	3.080	75.06	3,461	....	22,934,434	85,291,384	499,408.82	....	....
21. Washington Boro	3.440	85.55	55,065	....	20,606,807	119,182,260	697,850.93	....	....
22. Washington Twp.	2.330	109.21	465	6,628,203	....	103,855,993	608,110.64	....	....
23. White Twp.	2.350	80.48	3,673	....	27,703,167	127,042,253	743,873.81	....	....
Totals	....	....	$447,563	$17,963,599	$358,250,268	$1,997,555,928	$11,696,340.24	....	....

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allamuchy Twp.	$ 247.50	....	$ 610,231.26	$ 36,415.04	....	$ 1,172,961.00	....	....	$ 62,918.80
2. Alpha Boro	2,736.21	....	283,107.16	....	....	664,416.00	....	....	29,905.47
3. Belvidere Town	344.89	....	359,981.81	....	....	1,075,620.50	....	....	36,512.99
4. Blairstown Twp.	....	....	892,944.97	53,264.14	....	(1)	(2)	....	(3)
5. Franklin Twp.	513.98	....	322,063.00	19,241.71	....	380,083.00	$ 430,471.81	....	31,932.91
6. Frelinghuysen Twp.	3,549.99	....	272,142.88	16,445.07	....	373,120.00	347,152.16	....	28,506.84
7. Greenwich Twp.	....	....	272,687.38	16,265.79	....	685,009.75	....	....	27,811.14
8. Hackettstown Twp.	10,730.80	....	1,159,357.22	....	....	3,159,498.00	....	....	119,125.39
9. Hardwick Twp.	937.20	....	196,822.08	11,796.34	....	192,565.00	279,679.96	....	21,273.22
10. Harmony Twp.	....	....	430,361.45	25,671.05	....	1,036,387.50	....	....	43,941.87
11. Hope Twp.	3,755.92	....	289,625.22	17,500.18	....	767,280.00	....	....	30,876.35
12. Independence Twp.	2,559.33	....	474,956.80	28,483.82	....	1,105,282.00	....	....	49,746.13
13. Knowlton Twp.	1,539.40	....	315,036.23	18,883.73	....	441,025.00	366,466.47	....	32,838.03
14. Liberty Twp.	124.47	....	262,010.17	15,636.32	....	604,415.00	....	....	27,435.35
15. Lopatcong Twp.	28,998.94	....	660,396.29	41,122.41	....	1,509,304.00	....	....	73,006.45
16. Mansfield Twp.	29,041.15	....	662,891.48	41,273.76	....	936,572.00	1,071,986.41	....	74,001.27
17. Oxford Twp.	....	....	181,252.20	10,811.69	....	468,944.00	....	....	18,571.22
18. Pahaquarry Twp.	....	....	3,528.27	210.46	....	....	....	....	330.78
19. Phillipsburg Town	137,063.62	....	1,275,556.77	....	....	3,600,936.00	....	....	146,375.75
20. Pohatcong Twp.	123.88	....	499,284.94	29,789.72	....	995,021.00	....	....	51,871.90
21. Washington Boro	9,450.61	....	688,400.32	....	....	941,159.00	915,289.44	....	71,841.11
22. Washington Twp.	7,308.80	....	600,801.84	36,273.78	....	711,097.00	914,643.34	....	63,467.70
23. White Twp.	568.12	....	743,305.69	44,371.99	....	1,466,325.00	....	....	75,882.76
Totals	$239,594.81	....	$11,456,745.43	$463,457.00	....	$22,287,020.75	$4,325,789.59	....	$1,118,173.43

(1) 1,007,150 (40:48-17.1) (2) 1,194,663.74 (40:48-17.1) (3) 91,459.57 (40:48-17.1)

TABLE OF EQUALIZED VALUATIONS
YEAR 1983

Promulgated by the Director, Division of Taxation, as of October 1, 1983, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1, et seq.)

A Table of Equalized Valuation reflecting revisions results from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch. Division of Taxation Building, Trenton, New Jersey 08646.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1983 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allamuchy Twp.	$ 25,300.00	$ 1,907,826.10	$ 6,732,500	$ 350,000.00	$ 285,727.41	$ 10,000.00	$ 645,727.41	$ 6,000.00	$ 6,550.00
2. Alpha Boro	148,694.34	1,126,122.97	4,530,700	195,000.00	225,860.24	20,000.00	440,860.24	39,250.00	11,200.00
3. Belvidere Town	202,707.73	1,674,823.03	10,052,300	210,000.00	457,355.73	65,000.00	732,355.73	24,000.00	10,500.00
4. Blairstown Twp.	....	946,209.11	19,862,200	965,203.44	3,491,654.28	50,000.00	4,506,857.72	26,250.00	13,650.00
5. Franklin Twp.	....	1,183,892.43	9,634,720	270,004.45	306,351.82	80,000.00	656,356.27	21,500.00	7,150.00
6. Frelinghuysen Twp.	....	1,037,366.95	2,274,050	150,000.00	132,756.86	95,000.00	377,756.86	9,500.00	3,750.00
7. Greenwich Twp.	62,849.00	1,064,623.06	1,584,850	83,675.80	195,986.02	51,000.00	330,661.82	15,500.00	5,700.00
8. Hackettstown Twp.	1,186,771.20	5,624,751.81	32,132,725	150,000.00	891,610.27	110,000.00	1,151,610.27	36,500.00	25,300.00
9. Hardwick Twp.	23,000.00	725,136.60	3,716,600	70,733.19	113,708.77	47,000.00	231,441.96	6,250.00	3,350.00
10. Harmony Twp.	....	1,536,361.87	4,300,625	230,260.59	204,820.41	100,000.00	535,081.00	28,250.00	10,000.00
11. Hope Twp.	....	1,105,281.75	1,682,300	200,279.37	168,348.83	65,000.00	433,628.20	10,000.00	4,900.00
12. Independence Twp.	159,806.93	1,818,275.68	7,471,300	225,308.00	204,701.32	127,000.00	557,009.32	16,500.00	9,200.00
13. Knowlton Twp.	....	1,174,249.46	3,362,000	196,162.89	288,779.11	85,000.00	569,942.00	19,250.00	6,300.00
14. Liberty Twp.	143,463.57	1,052,960.41	2,195,059	60,000.00	175,119.40	78,204.03	313,323.43	16,250.00	6,350.00
15. Lopatcong Twp.	360,000.00	2,643,829.15	4,520,730	277,842.13	768,679.31	93,662.71	1,140,184.15	41,500.00	20,300.00
16. Mansfield Twp.	80,649.10	2,867,374.02	8,484,091	400,000.00	724,565.97	100,000.00	1,224,565.97	27,250.00	12,300.00
17. Oxford Twp.	207,164.96	886,744.07	4,095,300	11,000.00	221,562.49	70,000.00	302,562.49	22,250.00	4,750.00
18. Pahaquarry Twp.	....	4,069.51	1,461,025	41,088.12	18,849.88	....	59,938.00	....	....
19. Phillipsburg Town	1,784,222.58	6,807,091.10	49,332,485	400,000.00	2,403,877.71	225,000.00	3,028,877.71	205,750.00	54,850.00
20. Pohatcong Twp.	339,792.44	1,915,760.00	2,255,900	175,000.00	439,355.45	100,000.00	714,355.45	41,000.00	18,800.00
21. Washington Boro	770,863.41	3,387,553.28	8,580,800	200,000.00	1,076,392.53	150,000.00	1,426,392.53	56,250.00	16,650.00
22. Washington Twp.	244,651.01	2,570,934.67	12,938,900	300,000.00	382,110.64	125,000.00	807,110.64	35,750.00	18,100.00
23. White Twp.	....	2,329,885.44	6,778,900	228,672.86	312,131.95	82,000.00	622,804.81	16,750.00	9,150.00
Totals	$5,739,936.27	$45,391,122.47	$207,980,060	$5,390,230.84	$13,490,306.40	$1,928,866.74	$20,809,403.98	$721,500.00	$278,800.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 8,547,296.56
Rate per $100 to be applied to Column II for apportionment of County Taxes	0.58553255
Net County Taxes Apportioned (12A III)	$11,456,745.43
*Adjustments (Net Total 12A IIb)	$ 239,594.81
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$11,696,340.24

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Rate per $100 to be applied tp Column II for apportionment of Library Taxes	0.03492700

TABLE 37
DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE—R.S. 54:1-33
1983

FOR THE YEAR 1982 COUNTY	ASSESSED VALUE OF PERSONAL PROPERTY	ASSESSED VALUE OF REAL PROPERTY	PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED	TRUE VALUE OF REAL PROPERTY
*ATLANTIC	$ 76,399,689	$ 4,794,768,159	68.04%	$ 8,057,079,750
BERGEN	232,287,485	21,081,885,403	41.54	29,839,894,413
BURLINGTON	99,868,451	5,728,905,908	20.79	6,919,804,213
CAMDEN	126,464,708	5,689,056,242	41.56	8,053,590,377
CAPE MAY	33,787,296	4,238,603,329	31.67	5,580,781,210
CUMBERLAND	39,526,729	1,511,947,354	17.56	1,777,506,882
ESSEX	217,908,300	8,201,412,800	68.15	13,790,840,424
GLOUCESTER	56,929,003	3,459,486,950	16.56	4,032,506,061
HUDSON	81,730,089	4,015,634,316	55.69	6,251,960,635
HUNTERDON	51,711,520	2,675,305,498	9.70	2,934,736,176
MERCER	94,177,177	4,411,203,984	45.31	6,409,770,392
MIDDLESEX	213,828,753	11,754,459,324	29.82	15,259,586,296
MONMOUTH	166,934,576	10,376,131,912	23.33	12,797,399,990
MORRIS	176,312,469	10,441,704,801	37.16	14,321,361,680
OCEAN	107,826,218	8,562,751,252	32.03	11,305,454,518
PASSAIC	77,793,594	4,978,446,531	87.06	9,312,470,129
SALEM	22,107,117	757,885,115	36.84	1,037,062,281
SOMERSET	83,902,342	6,191,903,995	16.77	7,230,154,128
SUSSEX	41,735,403	2,192,113,616	36.87	3,000,429,258
UNION	131,189,184	9,722,357,853	34.30	13,057,155,322
WARREN	28,549,626	1,628,272,070	16.44	1,895,985,177
TOTALS	$2,160,969,729	$132,414,236,412		$182,865,529,312

NOTE: Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1983 by all taxing districts except Cumberland County.

*Estimated pursuant to Chapters 202 and 203, L. 1983 (approved 6-3-83)

John R. Baldwin, Director
Division of Taxation

Compilation of Equalized Valuation in the State of New Jersey as of October 1, 1983

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$ 4,786,386,298	60.76%	$ 7,877,882,112	$ 222,555	$ 61,982,247	$ 7,940,086,914
Bergen	21,081,885,403	67.15	31,393,917,714	2,617,815	232,287,485	31,628,823,014
Burlington	5,728,905,908	79.02	7,250,186,348	89,263	99,868,451	7,350,144,062
Camden	5,689,056,242	68.49	8,306,278,402	2,670,752	126,464,691	8,435,413,845
Cape May	4,238,603,329	72.51	5,845,448,639	38,927	33,787,296	5,879,274,862
Cumberland	1,511,947,354	78.71	1,921,018,052	222,515	39,526,729	1,960,767,296
Essex	8,201,412,800	57.05	14,375,367,770	20,983,362	217,908,300	14,614,259,432
Gloucester	3,459,486,950	81.87	4,225,802,012	133,978	56,929,003	4,282,864,993
Hudson	4,015,634,316	59.12	6,791,770,895	36,766,855	81,730,089	6,910,267,839
Hunterdon	2,675,305,498	87.32	3,063,763,804	87,139	51,711,520	3,115,562,463
Mercer	4,411,203,984	65.27	6,758,689,365	2,636,457	94,177,177	6,855,502,999
Middlesex	11,754,459,324	73.47	15,998,932,397	9,055,850	213,828,753	16,221,817,000
Monmouth	10,376,131,912	76.02	13,649,104,835	441,733	166,934,576	13,816,481,144
Morris	10,441,704,801	68.19	15,313,570,723	940,020	176,312,469	15,490,823,212
Ocean	8,562,751,252	71.34	12,002,971,090	430,499	107,826,218	12,111,227,807
Passaic	4,978,446,531	51.49	9,668,108,830	1,083,164	77,793,593	9,746,985,587
Salem	757,885,115	66.26	1,143,810,643	63,212	22,107,117	1,165,980,972
Somerset	6,191,886,495	80.63	7,679,538,477	785,572	83,902,342	7,764,226,391
Sussex	2,192,113,616	69.50	3,154,145,484	5,617	41,735,403	3,195,886,504
Union	9,722,357,853	70.50	13,790,667,025	12,605,165	131,189,184	13,934,461,374
Warren	1,628,272,070	81.83	1,989,797,625	447,563	28,549,626	2,018,794,814
Totals	$132,405,837,051	68.89%	$192,200,772,242	$92,328,013	$2,146,552,269	$194,439,652,524

*Exclusive of Class II Railroad Property

**In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone Revaluation or Reassessment programs and chosen new ratios of assessment

Atlantic County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 208,996,600	103.76%	$ 201,423,092	$ 12,326	$ 1,459,158	$ 202,894,576
Atlantic City City	1,532,946,620	63.12	2,428,622,655	110,421	16,389,158	2,445,122,234
Brigantine City	310,702,700	54.00	575,375,370	....	2,035,421	577,410,791
Buena Boro.	37,028,400	55.90	66,240,429	741	1,279,058	67,520,228
Buena Vista Twp.	62,610,925	46.91	133,470,315	1,350	812,162	134,283,827
Corbin City City	4,005,600	43.80	9,145,205	84	39,984	9,185,273
Egg Harbor City	47,968,700	75.63	63,425,493	....	1,976,311	65,401,804
Egg Harbor Twp.	344,291,400	63.38	543,217,734	....	5,304,931	548,522,665
Estell Manor City	17,996,888	47.35	38,008,211	....	226,592	38,234,803
Folsom Boro.	16,391,330	30.49	53,759,692	652	682,300	54,442,644
Galloway Twp.	178,525,000	45.36	393,573,633	528	2,855,261	396,429,422
Hamilton Twp.	209,609,840	57.38	365,301,220	....	4,205,476	369,506,696
Hammonton Town	84,444,285	31.59	267,313,343	55,296	2,714,075	270,082,714
Linwood City	225,606,600	100.45	224,595,918	....	1,373,899	225,969,817
Longport Boro.	142,654,700	56.37	253,068,476	....	223,956	253,292,432
Margate City City	309,699,600	45.32	683,361,871	....	718,258	684,080,129
Mullica Twp.	55,741,100	50.77	109,791,412	....	901,933	110,693,345
Northfield City	152,094,800	61.92	245,631,137	....	874,197	246,505,334
Pleasantville City	228,092,600	87.01	262,145,271	41,157	9,571,554	271,757,982
Port Republic City	8,036,610	16.70	48,123,413	....	101,593	48,225,006
Somers Point City	189,646,400	65.41	289,934,872	....	4,039,010	293,973,882
Ventor City	408,139,300	68.48	595,997,810	....	3,989,055	599,986,865
Weymouth Twp.	11,156,300	42.33	26,355,540	....	208,905	26,564,445
Totals	$4,786,386,298	60.76%	$7,877,882,112	$222,555	$61,982,247	$7,904,086,914

*Exclusive of Class II Railroad Property

Bergen County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Boro.	$ 190,230,700	69.46%	$ 273,870,861	$ 12,378	$ 1,141,933	$ 275,025,172
Alpine Boro.	212,703,100	105.21	202,170,041	....	702,331	202,872,372
Bergenfield Boro.	383,520,860	58.12	659,877,598	3,004	1,735,050	661,615,652
Bogota Boro.	123,763,170	65.08	190,170,821	5,675	640,641	190,817,137
Carlstadt Boro.	452,763,200	78.89	573,917,100	73,505	2,517,945	576,508,550
Cliffside Park Boro.	335,035,800	49.50	676,840,000	....	2,981,054	679,821,054
Closter Boro.	308,779,500	91.97	335,739,372	....	5,254,895	340,994,267
Cresskill Boro.	154,219,165	49.62	310,800,413	....	523,622	311,324,035
Demarest Boro.	162,192,300	73.90	219,475,372	....	489,319	219,964,691
Dumont Boro.	293,101,400	67.34	435,256,014	397	4,829,686	440,086,097
Elmwood Park Boro.	365,768,500	66.01	554,110,741	1,165	2,014,633	556,126,539
East Rutherford Boro.	213,260,700	85.46	249,544,465	22,868	6,094,550	255,661,883
Edgewater Boro.	123,156,263	52.97	232,501,912	356	460,158	232,962,426
Emerson Boro.	171,448,400	67.58	253,696,952	....	834,130	254,531,082
Englewood City	535,351,300	68.60	780,395,481	....	14,611,748	795,007,229
Englewood Cliffs Boro.	317,528,900	49.22	645,121,698	....	1,353,837	646,475,535
Fairlawn Boro.	776,586,350	74.57	1,041,419,270	81,711	9,248,694	1,050,749,675
Fairview Boro.	174,524,600	72.18	241,790,801	4,335	779,282	242,574,418
Fort Lee Boro.	1,063,864,932	79.28	1,341,908,340	....	10,691,875	1,352,600,215
Franklin Lakes Boro.	499,547,200	76.27	654,972,073	....	1,622,650	656,594,723
Garfield City	430,087,800	83.24	516,684,046	739	2,879,329	519,564,114
Glen Rock Boro.	273,168,630	61.47	444,393,411	8,208	1,317,203	445,718,822
Hackensack City	677,468,300	65.02	1,041,938,327	60,961	19,824,449	1,061,823,737
Harrington Park Boro.	110,621,600	58.67	188,548,832	116	355,470	188,904,418
Hasbrouck Hghts. Boro.	278,714,950	68.14	409,032,800	547	1,874,954	410,908,301
Haworth Boro.	86,140,800	50.65	170,070,681	1,870	252,759	170,325,310
Hilldale Boro.	200,226,820	56.00	357,547,893	1,010	5,104,510	362,653,413
Hohokus Boro.	133,933,800	56.24	238,146,871	9,961	701,226	238,858,058
Leonia Boro.	149,719,300	61.86	242,029,260	764	870,397	242,900,421
Little Ferry Boro.	194,049,618	74.79	259,459,310	....	4,985,372	264,444,682
Lodi Boro.	422,093,400	80.54	524,079,215	8,615	3,441,685	527,529,515
Lyndhurst Twp.	575,879,000	87.82	655,749,260	80,187	3,283,660	659,113,107
Mahwah Twp.	363,071,895	57.07	636,186,955	158,273	7,891,776	644,237,004
Maywood Boro.	200,306,445	66.06	303,218,960	1,101	1,427,929	304,647,990
Midland Park Boro.	163,372,000	64.94	251,573,760	194	1,116,425	252,690,379

Montvale Boro.	302,948,175	66.24	457,349,298	....	2,607,759	459,957,057
Moonachie Boro.	174,095,700	89.81	193,848,903	42,393	1,247,450	195,138,746
New Milford Boro.	277,238,030	66.80	415,026,991	....	875,383	415,902,374
North Arlington Boro.	255,985,212	72.06	355,238,984	1,732	1,190,436	356,431,152
Northvale Boro.	139,200,947	57.51	242,046,508	967	616,419	242,663,894
Norwood Boro.	119,708,635	57.37	208,660,685	629	943,497	209,604,811
Oakland Boro.	250,952,900	54.95	456,693,176	....	2,398,269	459,091,445
Old Tappan Boro.	115,557,500	59.06	195,661,192	....	404,328	196,065,520
Oradell Boro.	197,410,688	47.91	412,044,851	337	1,617,631	413,662,819
Palisade Park Boro.	319,370,900	86.22	370,413,941	....	1,267,012	371,680,953
Paramus Boro.	861,256,000	55.11	1,562,794,411	....	7,223,275	1,570,017,686
Park Ridge Boro.	204,042,500	69.28	294,518,620	540	1,643,891	296,163,051
Ramsey Boro.	380,933,400	67.55	563,928,053	7,058	5,339,849	569,274,960
Ridgefield Boro.	283,792,675	66.70	425,476,274	1,818,516	1,177,593	428,472,383
Ridgefield Park Twp.	170,471,600	58.45	291,653,721	17,057	752,621	292,423,399
Ridgefield Village	811,261,500	75.43	1,075,515,710	7,033	9,878,781	1,085,401,524
Riveredge Boro.	235,566,675	68.15	345,659,098	1,966	5,620,693	351,281,757
Rivervale Twp.	173,811,100	47.76	363,926,089	....	481,327	364,407,416
Rochelle Park Twp.	161,986,200	70.65	229,279,830	....	29,955,090	259,234,920
Rockleigh Boro.	81,535,700	88.96	91,654,339	....	658,745	92,313,084
Rutherford Boro.	314,012,555	58.33	538,337,999	12,992	8,260,004	546,610,995
Saddlebrook Twp.	386,713,820	68.21	566,945,932	51,711	2,550,107	569,547,750
Saddle River Boro.	352,062,200	106.20	331,508,663	....	1,190,797	332,699,460
So. Hackensack Twp.	114,168,630	61.97	184,232,096	1,990	642,744	184,876,830
Teaneck Twp.	736,464,500	65.85	1,118,397,115	10,073	5,580,766	1,123,987,954
Tenafly Boro.	414,074,875	56.45	733,525,022	....	1,360,913	734,885,935
Teterboro Boro.	127,565,198	111.25	114,665,347	52,191	2,414,751	117,132,289
Upper Saddle Riv. Boro.	318,532,450	64.88	490,956,304	....	2,224,371	493,180,675
Waldwick Boro.	188,589,750	58.83	320,567,313	29,140	755,464	321,351,917
Wallington Boro.	150,133,620	63.62	235,984,942	583	918,644	236,904,169
Washington Twp.	223,157,530	65.94	338,425,129	....	622,713	339,047,842
Westwood Boro.	239,279,200	67.87	352,555,179	....	1,410,484	353,965,663
Woodcliff Lake Boro.	181,682,940	54.58	332,874,569	5,800	154,881	333,035,250
Wood Ridge Boro.	214,471,500	62.05	345,643,030	17,167	1,180,892	346,841,089
Wyckoff Twp.	487,649,900	67.20	725,669,494	....	3,264,728	728,934,222
Totals	$21,081,885,403	67.15%	$31,393,917,714	$2,617,815	$232,287,485	$31,628,823,014

*Exclusive of Class II Railroad Property

Burlington County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property**	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	$ 27,434,974	60.23%	$ 45,550,347	....	$ 614,570	$ 46,164,917
Beverly City	37,435,800	97.71	38,313,172	....	211,789	38,524,961
Bordentown City	55,542,550	83.61	66,430,511	$ 3,774	711,317	67,145,602
Bordentown Twp.	118,275,184	65.85	179,613,036	1,992	3,182,792	182,797,820
Burlington City	145,546,200	75.55	192,648,842	36,355	5,746,983	198,432,180
Burlington Twp.	186,619,400	71.03	262,733,211	7,111	2,024,251	264,764,573
Chesterfield Twp.	63,167,200	104.32	60,551,380	....	1,429,088	61,980,468
Cinnaminson Twp.	389,745,234	96.05	405,773,279	....	5,124,261	410,897,540
Delanco Twp.	68,858,300	87.43	78,758,207	7,236	508,769	79,274,212
Delran Twp.	268,124,350	89.65	299,079,030	....	2,791,913	301,870,943
Eastampton Twp.	42,199,290	67.75	62,286,775	176	552,596	62,839,547
Edgewater Park Twp.	95,637,235	69.96	136,702,737	....	934,863	137,637,600
Evesham Twp.	493,900,100	85.58	577,120,939	....	8,352,355	585,473,294
Fieldsboro Boro.	5,770,010	58.16	9,920,925	....	57,019	9,977,944
Florence Twp.	135,619,635	76.95	176,243,840	3,447	2,154,822	178,402,109
Hainesport Twp.	79,947,100	101.39	78,851,070	185	1,503.021	80,354,276
Lumberton Twp.	84,041,705	78.77	106,692,529	157	913,247	107,605,933
Mansfield Twp.	60,548,330	89.83	67,403,239	....	1,921,255	69,324,494
Mapleshade Twp.	355,446,559	100.39	354,065,703	2,656	2,261,852	356,330,211
Medford Twp.	336,800,600	62.11	542,264,692	....	4,183,985	546,448,677

Medford Lakes Boro.	128,349,900	104.95	122,296,236	....	434,065	122,730,301
Moorestown Twp.	285,779,800	43.70	653,958,352	1,790	7,788,504	661,748,646
Mt. Holly Twp.	109,629,530	70.25	156,056,270	14,590	5,298,997	161,369,857
Mt. Laurel Twp.	405,439,985	69.04	587,253,744	....	4,187,742	591,441,486
New Hanover Twp.	12,659,950	93.88	13,485,247	....	4,189,251	17,674,498
No. Hanover Twp.	47,710,920	80.45	59,305,059	....	820,694	60,125,753
Palmyra Boro.	75,361,100	57.96	130,022,602	102	599,027	130,621,731
Pemberton Boro.	12,269,500	74.29	16,515,682	....	812,346	17,328,028
Pemberton Twp.	266,289,350	80.61	330,342,823	1,057	5,682,046	336,025,926
Riverside Twp.	108,606,800	88.36	122,913,988	8,375	3,179,329	126,101,692
Riverton Boro.	44,892,400	70.27	63,885,584	....	436,093	64,321,677
Shamong Twp.	95,529,200	93.10	102,609,237	....	2,105,465	104,714,702
Southampton Twp.	209,336,800	96.81	216,234,686	....	4,844,702	221,079,388
Springfield Twp.	53,326,260	81.55	65,390,877	....	1,543,698	66,934,575
Tabernacle Twp.	133,146,750	95.51	139,406,083	....	1,296,958	140,703,041
Washington Twp.	10,870,750	34.22	31,767,241	....	374,605	32,141,846
Westampton Twp.	82,761,600	95.80	86,389,979	....	1,154,805	87,544,784
Willingboro Twp.	556,114,300	98.74	563,210,756	....	6,086,321	569,297,077
Woodland Twp.	25,971,007	77.64	33,450,550	260	723,401	34,174,211
Wrightstown Boro.	14,200,250	96.68	14,687,888	....	3,129,654	17,817,542
Totals	$5,728,905,908	79.02%	$7,250,186,348	$89,263	$99,868,451	$7,350,144,062

*Exclusive of Class II Railroad Property

Camden County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Boro.	$ 95,594,050	55.38%	$ 172,614,753	....	$ 657,238	$ 173,271,991
Audubon Park Boro.	3,798,600	100.98	3,761,735	....	82,131	3,843,866
Barrington Boro.	67,972,743	53.84	126,249,523	$ 4,115	516,015	126,769,653
Bellmawr Boro.	167,193,050	76.99	217,162,034	29,882	1,751,628	218,943,544
Berlin Boro.	90,274,654	70.68	127,723,053	5,479	3,928,808	131,657,340
Berlin Twp.	60,082,100	68.33	87,929,314	....	604,496	88,533,810
Brooklawn Boro.	26,689,500	85.74	31,128,411	....	451,749	31,580,160
Camden City	229,508,685	51.05	449,576,268	2,465,244	32,753,774	484,795,286
Cherry Hill Twp.	1,200,552,655	62.15	1,931,701,778	....	13,195,595	1,944,897,373
Chesilhurst Boro.	15,198,574	75.06	20,248,566	....	268,296	20,516,862
Clementon Boro.	57,884,930	76.15	76,014,353	....	1,011,002	77,025,355
Collingswood Boro.	260,999,050	106.78	244,426,906	....	6,761,997	251,188,903
Gibbsboro Boro.	30,261,400	64.15	47,172,876	....	617,475	47,790,351
Gloucester City	123,680,800	75.00	164,907,733	12,826	4,217,226	169,137,785
Gloucester Twp.	504,571,358	63.89	789,750,130	....	6,590,598	796,340,728
Haddon Twp.	226,560,150	74.68	303,374,598	1,270	1,700,192	305,076,060
Haddonfield Boro.	436,165,800	101.19	431,036,466	....	12,896,395	443,932,861
Haddon Heights Boro.	100,742,900	56.96	176,866,046	6,580	810,653	177,683,279
Hi Nella Boro.	4,336,732	31.59	13,728,180	....	48,313	13,776,493
Laurel Springs Boro.	17,129,190	45.53	37,621,766	....	3,743,982	41,365,748

Lawnside Boro.	39,502,933	80.31	49,188,063	....	327,959	49,516,022
Lindenwold Boro.	171,506,375	71.37	240,305,976	32	2,064,378	242,370,386
Magnolia Boro.	52,381,230	71.06	73,714,087	....	412,404	74,126,491
Merchantville Boro.	31,080,450	42.58	72,993,072	2,113	2,475,539	75,470,724
Mount Ephraim Boro.	41,326,545	48.33	85,509,094	36	419,396	85,98,526
Oaklyn Boro.	47,026,500	65.90	71,360,395	6,214	263,021	71,629,630
Pennsauken Twp.	532,875,800	70.51	755,745,001	130,664	5,576,821	761,452,486
Pine Hill Boro.	87,826,700	82.32	106,689,383	....	1,019,938	107,709,321
Pine Valley Boro.	1,859,200	123.49	1,505,547	....	74,511	1,580,058
Runnemede Boro.	94,479,800	64.90	145,577,504	....	1,459,149	147,036,653
Somerdale Boro.	38,799,965	47.08	82,412,840	....	347,322	82,760,162
Stratford Boro.	99,573,900	70.97	140,304,213	....	1,324,627	141,628,840
Tavistock Boro.	902,100	102.06	883,892	....	5,673	889,565
Voorhees Twp.	318,699,468	65.20	488,802,865	....	3,273,304	492,076,169
Waterford Twp.	131,365,055	79.51	165,218,281	360	1,975,434	167,194,075
Winslow Twp.	265,056,450	76.84	344,945,927	5,937	12,739,670	357,691,534
Woodlynne Boro.	15,596,850	55.45	28,127,773	....	97,982	28,225,755
Totals	$5,689,056,242	68.49%	$8,306,278,402	$2,670,752	$126,464,691	$8,435,413,845

*Exclusive of Class II Railroad Property

Cape May County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Boro.	$ 281,515,850	41.45%	$ 679,193,848	....	$ 1,564,794	$ 680,758,642
Cape May City	252,590,600	101.41	249,078,592	$11,473	1,756,608	250,846,673
Cape May Point Boro.	51,119,900	103.51	49,381,665	....	73,247	49,454,912
Dennis Twp.	53,582,765	49.01	109,330,269	37	770,109	110,100,415
Lower Twp.	290,260,700	57.45	505,240,557	....	5,263,689	510,504,246
Middle Twp.	205,709,200	69.16	297,439,560	7,971	4,538,245	301,985,776
North Wildwood City	373,629,099	95.74	390,253,916	....	1,139,613	391,393,529
Ocean City City	722,142,535	46.67	1,547,337,765	16,972	3,601,543	1,550,956,280
Sea Isle City City	494,508,450	106.41	464,719,904	....	1,964,517	466,684,421
Stone Harbor Boro.	439,660,100	104.44	420,969,073	....	647,380	421,616,453
Upper Twp.	158,085,930	54.74	288,794,172	2,381	2,141,053	290,937,606
West Cape May Boro.	34,064,500	108.34	31,442,219	....	382,851	31,825,070
West Wildwood Boro.	26,340,950	98.92	26,628,538	....	107,284	26,735,822
Wildwood City	396,185,150	111.86	354,179,465	....	7,156,400	361,335,865
Wildwood Crest Boro.	445,899,000	109.50	407,213,699	....	1,758,552	408,972,251
Woodbine Boro.	13,298,600	54.85	24,245,397	93	921,411	25,166,901
Totals	$4,238,603,329	72.51%	$5,845,448,639	$38,927	$33,787,296	$5,879,274,862

*Exclusive of Class II Railroad Property

Cumberland County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 168,590,850	99.42%	$ 169,574,381	$ 38,656	$ 6,540,964	$ 176,154,001
Commercial Twp.	37,637,002	83.86	44,880,756	117	1,925,278	46,806,151
Deerfield Twp.	26,088,400	58.84	44,337,865	....	805,326	45,143,191
Downe Twp.	19,803,700	69.79	28,376,128	164	662,068	29,038,360
Fairfield Twp.	29,932,600	52.97	56,508,590	1,312	633,072	57,142,974
Greenwich Twp.	16,147,700	83.96	19,232,611	....	398,513	19,613,124
Hopewell Twp.	64,183,600	98.73	65,009,217	....	1,356,471	66,365,688
Lawrence Twp.	23,366,640	66.66	35,053,465	3,164	888,715	35,945,344
Maurice River Twp.	59,118,662	88.52	66,785,655	8,680	1,480,666	68,275,001
Millville City	248,972,100	65.75	378,664,791	83,015	5,547,930	384,295,736
Shiloh Boro.	4,561,800	89.56	5,093,569	....	175,424	5,268,993
Stow Creek Twp.	18,665,100	85.66	21,789,750	....	558,983	22,348,733
Upper Deerfield Twp.	149,973,300	108.38	138,377,284	3,152	1,959,235	140,339,671
Vineland City	644,905,900	76.11	847,333,990	84,255	16,594,084	864,012,329
Totals	$1,511,947,354	78.71%	$1,921,018,052	$222,515	$39,526,729	$1,960,767,296

*Exclusive of Class II Railroad Property

Essex County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	$ 438,560,900	69.70%	$ 629,212,195	$ 23,297	$ 6,776,800	$ 636,012,292
Bloomfield Town	434,736,900	44.67	973,218,939	257,648	5,708,000	979,184,587
Caldwell Boro.	103,461,200	51.77	199,847,788	....	3,498,500	203,346,288
Cedar Grove Boro.	241,120,300	60.26	400,133,256	2,196	1,309,900	401,445,352
East Orange City	360,959,400	77.34	466,717,611	430,382	23,278,100	490,526,093
Essex Fells Boro.	68,038,100	45.35	150,028,886	....	277,900	150,306,786
Fairfield Boro.	355,674,600	70.02	507,961,440	....	8,469,600	516,431,040
Glen Ridge Boro.	237,365,200	102.87	230,742,879	30,197	1,429,000	232,202,076
Irvington Town	304,940,700	55.18	552,629,032	113,428	12,702,800	565,445,260
Livingston Twp.	779,854,800	56.79	1,373,225,568	....	9,512,200	1,382,737,7689
Maplewood Twp.	538,708,700	90.88	592,769,256	27,325	3,980,700	596,777,281
Millburn Twp.	777,293,200	54.00	1,439,431,852	31,589	7,666,400	1,447,129,841
Montclair Town	457,655,000	44.32	1,032,615,072	113,663	7,124,200	1,039,852,935
Newark City	920,112,900	50.02	1,839,490,004	19,596,467	98,774,800	1,957,861,271
North Caldwell Boro.	233,070,800	95.34	244,462,765	....	792,300	245,255,065
Nutley Town	484,786,300	61.86	783,682,994	11,585	7,596,900	791,291,479
Orange City	119,782,300	52.20	229,468,008	227,270	2,260,900	231,956,178
Roseland Boro.	193,807,800	59.50	325,727,395	1,825	1,321,400	327,050,620
South Orange Village	245,617,600	55.21	444,878,826	116,490	6,175,700	451,171,016
Verona Boro.	175,131,400	38.14	459,180,388	....	1,067,200	460,247,588
West Caldwell Boro.	284,022,300	60.87	466,604,731	....	2,175,500	468,780,231
West Orange Town	446,712,400	43.23	1,033,338,885	....	5,909,500	1,039,248,385
Totals	$8,201,412,800	57.05%	$14,375,367,770	$20,983,362	$217,908,300	$14,614,259,432

*Exclusive of Class II Railroad Property

Gloucester County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Boro.	$ 60,190,000	67.91%	$ 88,632,013	$ 924	$ 1,001,316	$ 89,634,253
Deptford Twp.	438,971,100	89.67	489,540,649	165	4,113,674	493,654,488
East Greenwich Twp.	101,138,400	105.48	95,883,959	206	1,871,089	97,755,254
Elk Twp.	32,119,300	61.14	52,534,020	119	880,518	53,414,657
Franklin Twp.	136,303,900	60.29	226,080,445	....	3,011,857	229,092,302
Glassboro Boro.	174,259,900	88.79	196,260,728	27,360	6,728,070	203,016,158
Greenwich Twp.	302,548,300	101.35	296,518,303	29,994	1,255,175	299,803,472
Harrison Twp.	54,561,800	72.82	74,926,943	....	1,553,550	76,480,493
Logan Twp.	84,452,500	74.32	113,633,611	....	1,066,430	114,700,041
Mantua Twp.	110,417,900	61.10	180,716,694	441	2,430,579	183,147,714
Monroe Twp.	227,955,100	61.74	369,217,849	....	6,947,138	376,164,987
National Park Boro.	28,487,900	69.02	41,274,848	....	203,519	41,478,367
Newfield Boro.	26,795,300	86.79	30,873,718	218	423,204	31,297,140
Paulsboro Boro.	96,648,900	80.44	120,150,298	1,008	2,190,015	122,341,321
Pitman Boro.	162,557,950	97.76	166,282,682	362	1,452,392	167,735,436
So. Harrison Twp.	37,828,000	110.93	34,100,784	12	596,489	34,697,285
Swedesboro Boro.	25,588,100	91.74	27,891,977	7,047	1,743,705	29,642,729
Washington Twp.	450,668,400	74.32	606,389,128	....	4,190,543	610,579,671
Wenonah Boro.	54,722,450	99.28	55,119,309	50	509,814	55,629,173
West Deptford Twp.	509,402,050	87.62	581,376,455	9,658	2,688,234	584,074,347
Westville Boro.	55,503,000	73.14	75,885,972	20,090	617,632	76,523,694
Woodbury City	198,757,700	107.94	184,137,206	35,879	9,365,801	193,538,886
Woodbury Heights Boro.	60,200,800	76.40	78,796,859	....	715,913	79,512,772
Woolwich Twp.	29,408,200	78.26	37,577,562	445	1,372,346	38,950,353
Totals	$3,459,486,950	81.87%	$4,225,802,012	$133,978	$56,929,003	$4,282,864,993

*Exclusive of Class II Railroad Property

Hudson County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$ 411,485,950	45.20%	$ 910,367,146	$ 566,445	$ 7,992,845	$ 918,436
East Newark Boro.	16,204,000	58.36	27,765,593	....	201,640	27,967,233
Guttenberg Town	93,659,800	45.61	205,349,266	....	451,035	205,800,301
Harrison Town	87,756,950	44.35	197,873,619	551,346	867,257	199,292,222
Hoboken City	99,487,700	28.02	355,059,600	6,743,410	1,451,711	363,254,721
Jersey City City	736,098,763	44.43	1,656,760,664	19,600,839	30,045,005	1,706,406,506
Kearny Town	318,038,675	40.45	786,251,360	5,929,885	5,962,618	798,143,863
North Bergen Twp.	640,555,735	75.52	848,193,505	1,958,159	10,530,642	860,682,306
Secaucus Town	1,049,416,000	120.60	870,162,521	905,209	8,186,780	879,254,510
Union City City	272,510,500	67.43	404,138,366	18,760	13,557,412	417,714,538
Weehawken Twp.	115,779,879	59.98	193,030,809	457,733	885,383	194,373,925
West New York Town ...	174,640,364	51.85	336,818,446	35,069	1,597,761	338,451,276
Totals	$4,015,634,316	59.12%	$6,791,770,895	$36,766,855	$81,730,089	$6,910,267,839

*Exclusive of Class II Railroad Property

Hunterdon County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	$ 97,495,825	100.07%	$ 97,427,626	....	$ 815,433	$ 98,243,059
Bethlehem Twp.	96,994,345	98.23	98,742,080	$ 4,920	496,181	99,243,181
Bloomsbury Boro.	12,585,060	58.26	21,601,545	1,814	260,805	21,864,164
Califon Boro.	28,360,530	99.42	28,525,981	....	716,232	29,242,213
Clinton Town	54,305,050	89.28	60,825,549	1,725	694,930	61,522,204
Clinton Twp.	353,912,469	105.03	336,963,219	2,285	5,750,434	342,715,938
Delaware Twp.	105,821,028	72.20	146,566,521	....	1,161,272	147,727,793
East Amwell Twp.	129,931,581	107.63	120,720,599	21,932	1,051,022	121,793,553
Flemington Boro.	81,400,900	57.61	141,468,321	724	1,984,100	143,453,145
Franklin Twp.	100,729,249	106.33	94,732,671	3,756	20,782,039	115,518,466
Frenchtown Boro.	23,170,702	69.33	33,420,889	....	542,227	33,963,116
Glen Gardner Boro.	17,510,895	108.16	16,189,807	327	236,744	16,426,878
Hampton Boro.	20,526,624	74.95	27,387,090	6,764	417,768	27,811,622
High Bridge Boro.	83,879,895	104.35	80,383,225	12,686	543,232	80,939,143
Holland Twp.	100,569,942	69.10	145,542,608	13,420	1,766,424	147,322,452
Kingwood Twp.	87,191,678	106.97	81,510,403	....	1,303,230	82,813,633
Lambertville City	54,820,360	65.08	84,235,341	9,191	1,004,211	85,248,743
Lebanon Boro.	14,180,136	57.67	24,588,410	108	566,550	25,155,068
Lebanon Twp.	160,315,306	98.54	162,690,589	77	1,252,585	163,943,251
Milford Boro.	38,763,316	92.37	41,965,266	1,779	419,838	42,386,883
Raritan Twp.	248,184,000	67.76	366,269,185	381	2,845,000	369,114,566
Readington Twp.	381,753,019	93.43	408,597,901	3,459	3,906,119	412,507,479
Stockton Boro.	17,133,900	100.54	17,041,874	....	162,443	17,204,317
Tewksbury Twp.	188,134,200	82.53	227,958,561	....	1,420,628	229,379,189
Union Twp.	121,314,393	102.60	118,240,149	1,791	843,360	119,085,300
West Amwell Twp.	56,222,095	70.13	80,168,394	....	768,713	80,937,107
Totals	$2,675,305,498	87.32%	$3,063,763,804	$87,139	451,711,520	$3,115,562,463

*Exclusive of Class II Railroad Property

Mercer County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	$ 273,353,828	54.41%	$ 502,396,302	$ 28	$ 2,695,795	$ 505,092,125
Ewing Twp.	217,436,461	28.88	752,896,333	173,248	4,504,140	757,573,721
Hamilton Twp.	1,110,886,200	67.81	1,638,233,594	199,066	29,612,854	1,668,045,514
Hightstown Boro.	42,604,700	49.08	86,806,642	16,545	2,395,060	89,218,247
Hopewell Boro.	58,184,300	102.42	56,809,510	24,428	1,680,046	58,513,984
Hopewell Twp.	477,320,350	101.11	472,080,259	2,428	4,309,247	476,391,934
Lawrence Twp.	425,512,150	53.21	799,684,552	11,600	3,435,637	803,131,789
Pennington Boro.	72,940,225	96.87	75,297,022	1,328	1,976,950	77,275,300
Princeton Boro.	347,165,130	87.55	396,533,558	64,931	8,159,332	404,757,821
Princeton Twp.	639,286,170	88.36	723,501,777	17,527	3,184,974	726,704,278
Trenton City	303,770,330	42.34	717,454,724	1,616,571	20,410,890	739,482,185
Washington Twp.	54,795,300	53.00	103,387,358	3,606	970,174	104,361,138
West Windsor Twp.	387,948,840	89.47	433,607,734	505,151	10,842,078	444,954,963
Totals	$4,411,203,984	65.27%	$6,758,689,365	$2,636,457	$94,177,177	$6,855,502,999

*Exclusive of Class II Railroad Property

Middlesex County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Boro.	$ 340,110,324	74.21%	$ 458,307,942	$ 33,355	$ 3,691,872	$ 462,033,169
Cranbury Twp.	97,047,500	64.10	151,400,156	942	1,013,819	152,414,917
Dunellen Boro.	142,183,800	98.27	144,686,883	89,654	3,935,939	148,712,476
East Brunswick Twp.	1,336,531,300	111.07	1,203,323,400	850	16,610,900	1,219,935,150
Edison Twp.	2,256,214,800	97.20	2,321,208,642	640,783	23,373,035	2,345,222,460
Helmetta Boro.	13,305,600	58.29	22,826,557	....	146,758	22,973,315
Highland Park Boro.	190,548,100	72.71	262,065,878	3,770	1,769,706	263,839,354
Jamesburg Boro.	64,719,500	95.25	67,946,982	9,871	2,023,444	69,980,297
Metuchen Boro.	437,888,100	107.07	408,973,662	539,231	12,547,093	422,059,986
Middlesex Boro.	199,080,200	55.70	357,415,081	9,582	1,759,479	359,184,142
Milltown Boro.	147,570,800	77.46	190,512,264	6,378	627,471	191,146,113
Monroe Twp.	290,866,000	47.89	607,362,706	1,125	3,661,822	611,025,653
New Brunswick City	430,023,800	81.25	529,260,062	758,439	62,298,195	592,316,696
North Brunswick Twp.	372,494,900	47.50	784,199,789	262,008	3,823,000	788,284,797
Old Bridge Twp.	1,015,853,700	97.41	1,042,863,874	83,446	9,365,100	1,052,312,422
Perth Amboy City	321,787,800	59.60	539,912,416	610,311	4,910,797	545,433,524
Piscataway Twp.	769,868,000	57.67	1,334,954,049	12,208	21,892,729	1,356,858,986
Plainsboro Twp.	208,747,400	68.60	304,296,501	4,021	3,524,909	307,825,431
Sayreville Boro.	595,861,000	74.13	803,805,477	94,853	5,905,656	809,805,986
South Amboy City	95,507,500	65.17	146,551,327	1,981,615	1,502,663	150,035,605
South Brunswick Twp.	369,218,700	55.06	670,575,191	482,639	6,030,483	677,088,313
South Plainfield Boro.	575,138,800	75.88	757,958,355	328,418	6,870,218	765,156,991
South River Boro.	163,082,700	58.46	278,964,591	1,695	1,072,350	280,038,636
Spotswood Boro.	88,980,000	58.24	152,781,593	195,367	1,613,979	154,590,939
Woodbridge Twp.	1,231,829,000	50.14	2,456,779,019	2,905,287	13,857,336	2,473,541,642
Totals	$11,754,459,324	73.47%	$15,998,932,397	$9,055,850	$213,828,753	$16,221,817,000

*Exclusive of Class II Railroad Property

Monmouth County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Twp.	$ 344,532,767	92.97%	$ 370,584,884	$ 8,984	$ 2,722,613	$ 373,316,481
Allenhurst Boro.	41,374,400	105.13	39,355,465	2,100	493,337	39,850,902
Allentown Boro.	21,779,600	58.36	37,319,397	....	1,245,470	38,564,867
Asbury Park City	123,331,350	92.96	132,671,418	....	12,550,417	145,221,835
Atlantic Highlands Boro.	68,417,400	54.30	125,998,895	....	1,397,748	127,396,643
Avon by the Sea Boro.	81,600,800	103.10	79,147,236	....	368,225	79,515,461
Belmar Boro.	188,392,100	107.20	175,738,899	500	1,199,281	176,938,680
Bradley Beach Boro.	99,077,100	109.13	90,788,143	20,216	728,713	91,537,072
Brielle Boro.	76,134,800	41.23	184,658,744	421	357,722	185,016,887
Colts Neck Twp.	267,487,400	82.61	323,795,424	....	2,873,295	326,668,719
Deal Boro.	159,119,500	92.01	172,937,181	....	990,461	173,927,642
Eatontown Boro.	253,091,488	84.31	300,191,541	162	6,291,176	306,482,879
Englishtown Boro.	22,178,570	109.48	20,258,102	60	2,046,799	22,304,961
Fair Haven Boro.	141,454,600	74.74	189,262,242	....	442,633	189,704,875
Farmingdale Boro.	24,669,500	96.31	25,614,682	9,608	2,111,114	27,735,404
Freehold Boro.	180,745,165	90.18	200,427,107	14,715	11,581,898	212,023,720
Freehold Twp.	515,749,350	96.24	535,899,158	7,772	29,701,051	565,607,981
Hazlet Twp.	273,610,000	64.71	422,824,911	68	1,587,404	424,412,383
Highlands Boro.	62,162,256	54.79	113,455,477	....	293,587	113,749,064
Holmdel Twp.	372,786,167	66.52	560,412,157	....	8,858,476	569,270,633
Howell Twp.	566,707,000	98.00	578,272,449	4,828	6,211,931	584,489,208
Interlaken Boro.	39,051,400	92.34	42,290,882	....	147,820	42,438,702
Keansburg Boro.	107,551,110	84.85	126,754,402	....	832,753	127,587,155
Keyport Boro.	72,089,450	59.52	121,118,028	1,104	5,051,042	126,170,174
Little Silver Boro.	176,631,750	80.54	219,309,349	438	1,044,397	220,354,184
Loch Arbour Village	11,452,500	81.33	14,081,520	....	84,905	14,166,425
Long Branch City	315,455,265	60.04	525,408,503	194,715	6,066,660	531,669,878
Manalapan Twp.	591,480,450	104.64	565,252,724	26	4,239,993	569,492,743
Manasquan Boro.	245,371,500	107.25	228,784,615	7,160	1,301,891	230,093,666
Marlboro Twp.	527,191,974	92.83	567,911,208	....	6,632,685	574,543,893

Matawan Boro.	120,250,200	65.09	184,744,508	14,824	1,202,032	185,961,364
Middletown Twp.	716,639,100	41.32	1,734,363,746	1,033	6,323,578	1,740,688,357
Millstone Twp.	115,212,525	82.78	139,179,180	....	1,078,524	140,257,704
Monmouth Beach Boro.	123,122,300	79.48	154,909,789	....	387,729	155,297,518
Neptune Twp.	214,562,500	40.11	534,935,178	....	3,738,893	538,674,071
Neptune City Boro.	97,285,400	91.54	106,276,382	10,922	826,967	107,114,271
Ocean Twp.	411,967,300	58.37	705,786,020	....	2,688,564	708,474,584
Oceanport Boro.	193,555,480	92.65	208,910,394	5,159	1,492,800	210,408,353
Red Bank Boro.	167,566,925	61.13	274,115,696	131,812	7,537,979	281,785,487
Roosevelt Boro.	11,031,300	61.20	18,025,000	....	62,506	18,087,506
Rumson Boro.	366,105,600	97.09	377,078,587	....	1,759,593	378,838,180
Sea Bright Boro.	33,470,550	44.24	75,656,759	....	171,900	75,828,659
Sea Girt Boro.	181,955,500	93.11	195,419,933	176	892,800	196,312,909
Shrewsbury Boro.	127,645,600	100.35	127,200,399	....	2,282,440	129,482,839
Shrewsbury Twp.	4,900,000	92.60	5,291,577	....	254,241	5,545,818
South Belmar Boro.	37,333,500	100.38	37,192,170	....	329,879	37,522,049
Spring Lake Boro.	265,951,400	106.32	250,142,400	3,500	4,372,326	254,518,226
Spring Lake Hts. Boro.	83,612,900	54.79	152,606,133	1,418	563,676	153,171,227
Tinton Falls Boro.	174,081,660	73.90	235,563,816	....	1,487,326	237,051,142
Union Beach Boro.	86,955,100	87.20	99,719,151	12	540,314	100,259,477
Upper Freehold Twp.	82,485,000	88.45	93,256,077	....	2,697,413	95,953,490
Wall Twp.	673,224,500	107.71	625,034,351	....	5,831,791	630,866,142
West Long Branch Boro.	116,540,860	52.22	223,172,846	....	955,808	224,128,654
Totals	$10,376,131,912	76.02%	$13,649,104,835	$441,733	$166,934,576	$13,816,481,144

*Exclusive of Class II Railroad Property

Morris County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 208,655,800	99.89%	$ 208,885,574	$ 47,965	$ 8,067,174	$ 217,000,713
Boonton Twp.	149,283,500	96.67	154,425,882	....	1,049,129	155,475,011
Butler Boro.	71,349,760	37.99	187,811,951	7,237	570,823	188,390,011
Chatham Boro.	310,235,556	89.96	344,859,444	81,757	1,464,632	346,405,833
Chatham Twp.	351,707,810	81.50	431,543,325	....	864,662	432,407,987
Chester Boro.	43,691,400	61.28	71,297,977	....	837,094	72,135,071
Chester Twp.	231,383,700	102.23	226,336,398	....	2,143,679	228,480,077
Denville Twp.	154,504,490	32.18	480,125,823	175,586	2,233,430	482,534,839
Dover Town	285,439,000	103.92	274,671,863	119,637	11,475,858	286,267,358
East Hanover Twp.	210,096,600	41.59	505,161,337	1,179	1,545,203	506,707,719
Florham Park Boro.	410,581,300	69.03	594,786,759	....	3,282,039	598,068,798
Hanover Twp.	178,268,600	22.59	789,148,296	13,867	8,668,210	797,830,373
Harding Twp.	120,388,340	34.17	352,321,744	....	785,706	353,107,450
Jefferson Twp.	214,079,240	49.52	432,308,643	63	2,655,905	434,964,611
Kinnelon Boro.	145,570,408	41.62	349,760,711	44	711,365	350,472,120
Lincoln Park Boro.	104,767,475	48.62	215,482,260	2,177	542,550	216,026,987
Madison Boro.	165,384,629	28.76	575,050,866	92,369	10,233,305	585,376,540
Mendham Boro.	140,835,400	58.60	240,333,447	....	1,628,255	241,961,702
Mendham Twp.	146,869,000	52.37	280,444,911	....	1,001,865	281,446,776
Mine Hill Twp.	61,473,200	75.98	80,907,081	....	485,202	81,392,283

Montville Twp.	220,991,350	34.65	637,781,674	1,941	1,370,962	639,154,577
Morris Twp.	957,949,100	96.78	989,821.347	3,147	13,101,334	1,002,925,828
Morris Plains Boro.	320,385,537	100.24	319,618,453	8,356	4,240,916	323,867,725
Morristown Town	300,844,550	61.40	489,974,837	190,386	24,211,854	514,377,077
Mountain Lakes Boro.	187,998,600	96.39	195,039,527	9,778	1,993,943	197,043,248
Mount Arlington Boro.	55,759,500	61.02	91,379,056	239	384,737	91,674,032
Mount Olive Twp.	463,555,350	93.12	497,804,285	182	3,586,016	501,390,483
Netcong Boro.	41,595,500	56.34	73,829,428	34,999	2,781,461	76,645,908
Parsippany Tr. Hills Twp.	1,826,437,190	103.98	1,756,527,399	3,758	15,757,605	1,772,288,762
Passaic Twp.	87,381,535	30.24	288,960,103	3,372	964,210	289,927,685
Pequannock Twp.	159,770,400	39.37	405,817,628	125	676,635	406,494,388
Randolph Twp.	604,802,231	100.79	600,061,743	7,288	5,277,111	605,346,142
Riverdale Boro.	56,985,800	65.14	87,482,039	3,260	5,357,173	92,842,472
Rockaway Boro.	97,574,600	52.75	184,975,545	3,959	845,681	185,825,185
Rockaway Twp.	259,918,550	36.23	717,412,503	79	1,751,311	719,163,893
Roxbury Twp.	555,699,300	93.98	591,295,276	127,066	29,718,750	621,141,092
Victory Gardens Boro.	14,060,800	87.22	16,121,073	....	65,036	16,186,109
Washington Twp.	390,651,800	92.16	423,884,332	....	3,162,848	427,047,180
Wharton Boro.	134,777,900	89.78	150,120,183	204	818,780	150,939,167
Totals	$10,441,704,801	68.19%	$15,313,570,723	$940,020	$176,312,469	$15,490,823,212

*Exclusive of Class II Railroad Property

Ocean County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Twp.	$ 120,984,435	71.90%	$ 168,267,643	....	$ 3,718,883	$ 171,986,526
Barnegat Light Boro.	123,040,250	90.47	136,001,161	....	266,839	136,268,000
Bay Head Boro.	94,011,000	60.93	154,293,452	$412,763	381,571	155,087,786
Beach Haven Boro.	240,564,200	101.53	236,939,033	....	1,292,806	238,231,839
Beachwood Boro.	105,278,800	74.86	140,634,251	....	757,270	141,391,521
Berkeley Twp.	667,987,700	91.73	728,210,727	....	7,405,110	735,615,837
Brick Twp.	1,414,947,750	89.45	1,581,830,911	....	16,024,418	1,597,855,329
Dover Twp.	1,088,276,500	51.68	2,105,798,181	6,050	14,111,702	2,119,915,933
Eagleswood Twp.	30,003,050	76.87	39,030,896	....	289,910	39,320,806
Harvey Cedars Boro.	152,216,280	95.10	160,059,180	....	658,612	160,717,792
Island Heights Boro.	25,912,200	57.37	45,166,812	....	220,718	45,387,530
Jackson Twp.	340,732,160	66.25	514,312,694	....	4,490,400	518,803,094
Lacey Twp.	443,743,410	90.18	492,064,105	....	6,861,617	498,925,722
Lakehurst Boro.	21,765,700	76.82	28,333,377	422	2,820,981	31,154,780
Lakewood Twp.	486,030,500	68.76	706,850,640	8,183	9,539,672	716,398,495

Lavallette Boro.	135,675,300	53.31	254,502,532	....	1,651,321	256,153,853
Little Egg Harbor Twp.	290,574,000	95.32	304,840,537	....	7,673,007	312,513,544
Long Beach Twp.	466,749,880	49.99	933,686,497	....	2,112,328	935,798,825
Manchester Twp.	483,695,600	65.41	739,482,648	222	6,526,164	746,009,034
Mantoloking Boro.	86,023,600	60.19	142,920,086	....	259,167	143,179,253
Ocean Twp.	96,019,250	66.85	143,633,882	....	783,764	144,417,646
Ocean Gate Boro.	36,065,596	91.02	39,623,815	....	199,048	39,822,863
Pine Beach Boro.	31,743,650	62.63	50,684,416	....	127,258	50,811,674
Plumsted Twp.	54,801,500	70.75	77,457,951	....	2,229,835	79,687,786
Point Pleasant Boro.	476,836,300	97.60	488,561,783	....	6,153,266	494,715,049
Pt. Pleasant Beach Boro.	130,794,975	50.53	258,846,180	1,081	617,861	259,465,122
Seaside Heights Boro.	96,624,900	64.46	149,899,007	....	450,854	150,349,861
Seaside Park Boro.	127,280,360	73.44	173,312,037	....	379,488	173,691,525
Ship Bottom Boro.	172,651,958	97.91	176,337,410	....	775,477	177,112,887
South Toms River Boro.	31,816,800	67.18	47,360,524	1,778	459,299	47,821,601
Stafford Twp.	204,350,122	41.49	492,528,614	....	4,959,544	497,488,158
Surf City Boro.	231,987,976	103.94	223,194,127	....	2,751,711	225,945,838
Tuckerton Boro.	53,565,550	78.42	68,305,981	....	876,317	69,182,298
Totals	$8,562,751,252	71.34%	$12,002,971,090	$430,499	$107,826,218	$12,111,227,807

*Exclusive of Class II Railroad Property

Passaic County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Boro.	$ 106,687,900	57.34%	$ 186,061,911	$ 620	$ 696,069	$ 186,758,600
Clifton City	1,137,439,300	49.70	2,288,610,262	120,940	9,687,700	2,298,418,902
Haledon Boro.	51,321,500	36.22	141,693,816	....	3,391,269	145,085,085
Hawthorne Boro.	236,584,600	42.81	552,638,636	32,758	1,204,077	553,875,471
Little Falls Twp.	126,880,006	37.17	341,350,568	3,910	3,764,708	345,119,186
North Haledon Boro.	67,057,500	29.67	226,011,122	....	289,509	226,300,631
Passaic City	257,186,550	56.87	452,235,889	187,671	14,571,801	466,995,361
Paterson City	600,751,090	52.24	1,149,982,944	734,893	18,757,384	1,169,475,222
Pompton Lakes Boro. ...	105,062,585	39.42	266,521,017	294	1,047,766	267,569,077
Prospect Park Boro.	31,902,000	41.66	76,577,052	....	272,970	76,850,022
Ringwood Boro.	128,799,200	36.76	350,378,672	....	1,308,283	351,686,955
Totowa Boro.	317,159,300	65.49	484,286,609	1,173	2,709,252	486,997,034
Wanaque Boro.	82,175,200	36.84	223,059,718	....	702,400	223,762,118
Wayne Twp.	1,128,565,400	57.02	1,979,244,826	904	12,439,855	1,991,685,585
West Milford Twp.	280,919,300	44.77	627,472,191	....	4,642,050	632,114,241
West Paterson Boro.	319,955,100	99.37	321,983,597	....	2,308,500	324,292,097
Totals	$4,978,446,531	51.49%	$9,668,108,830	$1,083,164	$77,793,593	$9,746,985,587

*Exclusive of Class II Railroad Property

Salem County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	$ 25,838,180	49.72%	$ 51,967,377	....	$ 445,891	$ 52,413,268
Carneys Point Twp.	72,195,220	60.04	120,245,203	19,700	1,028,997	121,293,900
Elmer Boro	13,826,800	62.49	22,126,420	11,356	899,315	23,037,091
Elsinboro Twp.	22,733,400	99.66	22,810,957	....	274,601	23,085,558
Lower Alloway Creek Twp.	35,410,115	54.10	65,453,078	....	751,596	66,204,674
Mannington Twp	49,955,900	112.83	44,275,370	3,585	1,311,915	45,590,870
Oldmans Twp.	27,704,300	60.31	45,936,495	1,497	380,253	46,318,245
Penns Grove Boro	36,028,550	77.99	46,196,371	113	2,433,144	48,629,628
Pennsville Twp.	181,900,400	57.14	318,341,617	4,456	3,956,021	322,302,094
Pilesgrove Twp.	42,865,500	55.28	77,542,511	622	997,631	78,540,764
Pittsgrove Twp.	82,416,200	74.28	110,953,419	....	1,341,520	112,294,939
Quinton Twp.	26,271,625	64.93	40,461,458	....	2,607,787	43,069,245
Salem City	48,933,925	73.99	66,135,863	20,329	2,720,687	68,876,879
Upper Pittsgrove Twp. ...	40,021,900	66.74	59,966,886	....	1,334,065	61,300,951
Woodstown Boro	51,783,100	100.75	51,397,618	1,554	1,623,694	53,022,866
Totals	$757,885,115	66.26%	$1,143,810,643	$63,212	$22,107,117	$1,165,980,972

*Exclusive of Class II Railroad Property

Somerset County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	$ 153,688,604	56.71%	$ 271,007,942	....	$11,618,202	$ 282,626,144
Bernards Twp.	860,835,100	110.35	780,095,242	$ 2,974	7,411,265	787,509,481
Bernardsville Boro.	389,997,575	95.19	409,704,354	118,390	8,105,306	417,928,050
Bound Brook Boro.	145,018,260	69.83	207,673,292	118,176	5,016,392	212,807,860
Branchburg Twp.	225,703,450	64.97	347,396,414	2,683	2,503,610	349,902,707
Bridgewater Twp.	558,119,226	46.31	1,205,180,795	47,726	4,541,659	1,209,770,180
Far Hills Boro.	31,152,700	53.55	58,174,977	9,036	245,174	58,429,187
Franklin Twp.	803,245,900	86.57	927,857,110	....	12,215,875	940,072,985
Green Brook Twp.	172,268,350	98.06	175,676,474	....	766,231	176,442,705
Hillsborough Twp.	703,778,200	104.70	672,185,482	4,532	11,291,432	683,461,446
Manville Boro.	274,123,680	103.50	264,853,797	196,657	1,086,799	266,137,253
Millstone Boro.	14,115,400	101.01	13,974,260	....	28,760	14,003,020
Montgomery Twp.	230,335,425	66.41	346,838,466	45,329	2,155,286	349,039,081
North Plainfield Boro. , ...	268,912,500	70.66	380,572,460	....	1,587,682	382,160,142
Peapack Gladstone Boro.	164,585,550	89.51	183,873,925	5,178	854,415	184,733,518
Raritan Boro.	148,945,245	68.80	216,490,182	162,444	1,558,592	218,211,218
Rocky Hill Boro.	27,659,400	97.65	28,325,038	....	133,595	28,458,633
Somerville Boro.	160,556,800	53.22	301,685,081	71,093	7,732,830	309,489,004
So. Bound Brook Boro.	70,103,500	85.84	81,667,637	1,354	1,041,970	82,710,961
Warren Twp.	450,352,400	99.65	451,934,170	....	2,050,218	453,984,388
Watchung Boro.	338,389,230	95.49	354,371,379	....	1,957,049	356,328,428
Totals	$6,191,886,495	80.63%	$7,679,538,477	$785,572	$83,902,342	$7,764,226,391

*Exclusive of Class II Railroad Property

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Sussex County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Boro.	$ 12,804,870	76.89%	$ 16,653,492	$ 837	$ 269,556	$ 16,923,885
Andover Twp.	135,534,100	100.65	134,658,818	226	624,400	135,283,444
Branchville Boro.	31,843,600	99.97	31,853,156	....	350,196	32,203,352
Byram Twp.	94,864,105	47.95	197,839,635	....	701,520	198,541,155
Frankford Twp.	124,973,199	91.23	136,986,955	....	1,356,948	138,343,903
Franklin Boro.	34,410,050	43.31	79,450,589	1,659	883,035	80,335,283
Fredon Twp.	25,588,238	36.35	70,394,052	....	192,879	70,586,931
Green Twp.	67,591,461	101.86	66,357,217	253	399,612	66,757,082
Hamburg Boro.	33,901,550	87.62	38,691,566	....	207,527	38,899,093
Hampton Twp.	104,097,016	93.13	111,776,029	....	836,230	112,612,259
Hardyston Twp.	56,271,145	40.97	137,347,193	143	405,273	137,752,609
Hopatcong Boro.	256,651,090	70.65	363,271,182	....	1,516,614	364,787,796
Lafayette Twp.	62,676,700	103.59	60,504,585	....	404,782	60,969,367
Montague Twp.	75,939,888	96.75	78,490,840	....	1,139,733	79,630,573
Newton Town	140,802,470	101.00	139,408,386	....	4,351,000	143,759,386
Ogdensburg Boro.	40,619,250	64.81	62,674,356	238	100,688	62,775,282
Sandyston Twp.	29,306,350	57.61	50,870,248	....	248,807	51,119,055
Sparta Twp.	226,615,245	48.79	464,470,680	1,423	1,345,009	465,817,112
Stanhope Boro.	85,878,000	97.73	87,872,711	....	738,975	88,611,686
Stillwater Twp.	93,085,394	90.73	102,596,048	....	553,368	103,149,416
Sussex Boro.	22,626,225	71.96	31,442,781	....	2,288,540	33,731,321
Vernon Twp.	253,013,450	49.77	508,365,381	838	3,680,368	512,046,587
Walpack Twp.	479,750	44.51	1,077,848	....	61,604	1,139,452
Wantage Twp.	182,540,470	100.80	181,091,736	....	19,018,739	200,110,475
Totals	$2,192,113,616	69.50%	$3,154,145,484	$5,617	$41,735,403	$3,195,886,504

*Exclusive of Class II Railroad Property

Union County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp. ..	$ 689,480,125	99.73%	$ 691,346,761	....	$ 2,747,024	$ 694,093,785
Clark Twp.	289.020,300	52.63	549,155,045	$ 4,064	1,352,200	550,511,309
Cranford Twp.	435,245,200	57.11	762,117,317	362,949	5,612,273	768,092,539
Elizabeth City	935,697,300	72.31	1,294,008,159	9,711,075	25,916,742	1,329,635,976
Fanwood Boro.	219,556,903	101.39	216,546,901	8,681	1,024,300	217,579,882
Garwood Boro.	77,941,100	58.73	132,710,880	16,037	438,079	133,164,996
Hillside Twp.	310,334,200	73.42	422,683,465	79,597	2,070,001	424,833,063
Kenilworth Boro.	186,891,900	58.79	317,897,432	37,543	1,049,894	318,984,869
Linden City	1,128,616,300	67.53	1,671,281,356	774,566	9,772,200	1,681,828,122
Mountainside Boro.	173,991,200	45.97	378,488,580	....	853,800	379,342,380
New Providence Boro. ..	292,454,200	56.89	514,069,608	1,576	6,063,545	520,134,729
Plainfield City	384,779,225	64.23	599,064,650	299,639	13,508,534	612,872,823
Rahway City	350,634,100	62.34	562,454,443	882,547	10,750,500	574,087,490
Roselle Boro.	260,391,600	73.58	353,889,100	28,591	7,055,434	360,973,125
Roselle Park Boro.	141,166,300	52.04	271,264,988	47,577	755,948	272,068,513
Scotch Plains Twp.	312,876,600	44.70	699,947,651	62	1,615,343	701,563,056
Springfield Twp.	354,016,300	63.22	559,975,166	757	2,547,741	562,523,664
Summit City	1,061,935,500	96.28	1,102,965,829	314,213	13,165,455	1,116,465,497
Union Twp.	968,438,800	61.48	1,575,209,499	32,614	14,885,967	1,590,128,080
Westfield Town	1,147,499,000	103.19	1,112,025,390	3,077	9,951,597	1,121,980,064
Winfield Twp.	1,391,700	39.04	3,564,805	....	32,607	3,597,412
Totals	$9,722,357,853	70.50%	$13,790,667,025	$12,605,165	$131,189,184	$13,934,461,374

*Exclusive of Class II Railroad Property

Warren County, 1983 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	$ 66,220,950	61.90%	$ 106,980,533	$ 1,267	$ 875,855	$ 107,857,655
Alpha Boro.	44,638,850	89.78	49,720,261	262	266,785	49,987,308
Belvidere Town	44,119,210	83.41	52,894,389	10,161	3,385,656	56,290,206
Blairstown Twp.	104,473,502	71.15	146,835,561	....	1,059,895	147,895,456
Franklin Twp.	51,640,982	96.72	53,392,248	166	836,053	54,228,467
Frelinghuysen Twp.	35,321,120	75.73	46,640,856	....	278,038	46,918,894
Greenwich Twp.	29,656,900	61.04	48,586,009	1,060	299,271	48,886,340
Hackettstown Town	205,908,400	105.70	194,804,541	476	4,348,024	199,153,041
Hardwich Twp.	33,642,581	94.08	35,759,546	....	170,017	35,929,563
Harmony Twp.	49,165,022	65.39	75,187,371	4,807	415,469	75,607,647
Hope Twp.	34,514,600	68.76	50,195,753	....	740,337	50,936,090
Independence Twp.	56,368,165	68.58	82,193,300	785	776,547	82,970,632
Knowlton Twp.	54,227,325	96.77	56,037,331	262	711,973	56,749,566
Liberty Twp.	31,205,216	67.16	46,463,990	152	188,530	46,652,672
Lopatcong Twp.	108,928,750	91.46	119,099,880	4,202	1,115,078	120,219,160
Mansfield Twp.	83,329,687	65.34	127,532,426	774	972,174	128,505,374
Oxford Twp.	23,382,240	77.83	30,042,708	....	459,623	30,502,331
Pahaquarry Twp.	67,950	13.33	509,752	....	16,978	526,730
Phillipsburg Town	206,917,705	89.51	231,167,138	360,525	5,483,217	237,010,880
Pohatcong Twp.	61,679,245	73.20	84,261,264	3,461	674,244	84,938,969
Washington Boro.	94,903,500	78.63	120,696,299	55,065	3,616,888	124,368,252
Washington Twp.	109,141,972	103.73	105,217,364	465	1,341,759	106,559,588
White Twp.	98,818,198	78.69	125,579,105	3,673	517,215	126,099,993
Totals	$1,628,272,070	81.83%	$1,989,797,625	$447,563	$28,549,626	$2,018,794,814

*Exclusive of Class II Railroad Property

ERRATA TO THE 1983 ANNUAL REPORT OF THE DIVISION OF TAXATION
TABLE OF EQUALIZED VALUATIONS SECTION
(Pages 411 - 432)

COUNTY	PAGE	LOCATION		AS PRINTED	REVISED TO
Atlantic	411	Column 6	Total	$7,904,086,914	$7,940,086,914
Camden	417	Column 6	Mt. Ephraim Bor.	85,98,526	85,928,526
Cumberland	419	Column 6	Greenwich Twp.	19,613,124	19,631,124
Essex	420	Column 5	East Orange City	23,278,100	23,378,100
Essex	420	Column 6	Livingston Twp.	1,382,737,7689	1,382,737,768
Hunterdon	423	Column 1	Flemington Bor.	81,400,900	81,499,900
Hunterdon	423	Column 5	Total	451,711,520	51,711,520
Morris	429	Column 6	Mt. Arlington Bor.	91,674,032	91,764,032
Passaic	432	Column 4	Paterson City	734,893	734,894

Local Property & Public Utility Branch 1/84